

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization: WHATCOM COMMUNITY FOUNDATION
D Employer identification number: 91-1726410
E Telephone number: 360-671-6463
G Gross receipts \$: 22,463,498.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.WHATCOMCF.ORG
K Form of organization: Corporation
L Year of formation: 1996
M State of legal domicile: WA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Governance metrics 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer MAURI INGRAM, PRESIDENT & CEO
Date
Paid: Preparer's name MEGAN R. RYAN, Signature MEGAN R. RYAN, Date 11/22/24, PTIN P00737884
Preparer Use Only: Firm's name CLARK NUBER PS, Firm's EIN 91-1194016, Firm's address 10900 NE 4TH ST STE 1400 BELLEVUE, WA 98004, Phone no. 425-454-4919

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TO CULTIVATE NEIGHBORLINESS. LIFT COMMUNITY VOICES. INVEST IN EQUITY AND HOPE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,007,814. including grants of \$ 5,007,814.) (Revenue \$ 70,645.) GRANTMAKING - ONE WAY THE WHATCOM COMMUNITY FOUNDATION PUTS DOLLARS TO WORK IS BY MAKING GRANTS AND SCHOLARSHIPS. OUR THREE PRIMARY GRANTMAKING PROGRAMS ARE:

(1) COMPETITIVE & RELIEF GRANTS: WE HOLD MULTIPLE FUNDS FOR WHATCOM COUNTY FROM WHICH WE AWARD GRANTS ON A COMPETITIVE BASIS. SOME OF THE GRANTS HAVE A SPECIFIC FOCUS AREA. OTHERS ARE MORE BROADLY DESIGNED TO MEET OUR COMMUNITY'S CHANGING NEEDS. WE INVITE CREATIVITY AND IMAGINATION IN THE PREPARATION OF GRANT REQUESTS THAT HELP CREATE A COMMUNITY WHERE EVERYONE THRIVES. GRANTS ARE ALSO ISSUED TO SUPPORT FLOOD RELIEF EFFORTS AND DISASTER PREPAREDNESS.

4b (Code:) (Expenses \$ 848,996. including grants of \$) (Revenue \$) THE MILLWORKS IS A MIXED-USE, BROWNFIELD REDEVELOPMENT PROJECT IN A FEDERALLY QUALIFIED OPPORTUNITY ZONE THAT WILL INCLUDE 109 RESIDENTIAL HOUSING UNITS FOCUSED ON WORKFORCE HOUSING, A NONPROFIT OFFICE HUB, AND A FOOD CAMPUS SUPPORTING LOCAL AGRICULTURE AND FOOD BASED BUSINESSES.

4c (Code:) (Expenses \$ 438,860. including grants of \$ 438,580.) (Revenue \$ 487,311.) EMERGENCY FOOD ASSISTANCE PROGRAM - THE FOUNDATION BECAME A WASHINGTON STATE DEPARTMENT OF AGRICULTURE (WSDA) CONTRACTOR IN 2018, COORDINATING PAYMENTS TO LOCAL VENDORS FOR FOOD PURCHASES MADE BY LOCAL FOOD BANKS AND FOOD PANTRIES, OR REIMBURSING FOOD BANKS FOR THEIR DIRECT PURCHASES. THE WSDA CONTRACT WAS RENEWED FOR TWO YEARS IN JUNE 2023.

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,299,951. including grants of \$ 245,010.) (Revenue \$ 269,724.)

4e Total program service expenses 7,595,621.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Rows include questions 2a through 17 regarding employee reporting, tax shelter transactions, annual gross receipts, and various organizational activities.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed WA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
MARCUS WAROLIN - (360) 671 6463
1500 CORNWALL AVENUE, SUITE 202, BELLINGHAM, WA 98225

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MAURI INGRAM PRESIDENT & CEO	40.00 1.00			X			198,780.	0.	31,874.	
(2) PAMELA JONS EXECUTIVE VICE PRESIDENT	40.00 0.00				X		152,282.	0.	26,492.	
(3) MARCUS WAROLIN CONTROLLER	40.00 0.00				X		138,225.	0.	17,009.	
(4) SARA NICHOLS CHIABAI CHIEF OF STAFF	40.00 0.00				X		112,700.	0.	22,304.	
(5) ALEXANDREA SPAULDING DIRECTOR OF SPECIAL PROJECTS	40.00 0.00				X		112,761.	0.	1,114.	
(6) FLO SIMON CHAIR	1.50 0.00	X		X			0.	0.	0.	
(7) KAREN OCCHIOGROSSO VICE-CHAIR	1.50 0.10	X		X			0.	0.	0.	
(8) TASHA DEWEY TREASURER/SECRETARY	1.50 0.00	X		X			0.	0.	0.	
(9) CAROL DELLECKER DIRECTOR	1.00 0.00	X					0.	0.	0.	
(10) FRANCISCO RIOS DIRECTOR	1.00 0.00	X					0.	0.	0.	
(11) LUCAS GUTIERREZ SENGER DIRECTOR	1.00 0.00	X					0.	0.	0.	
(12) KERRY HASTINGS DIRECTOR	1.00 0.00	X					0.	0.	0.	
(13) LIZ BAXTER DIRECTOR	1.00 0.00	X					0.	0.	0.	
(14) DARRELL HILLAIRE DIRECTOR	1.00 0.00	X					0.	0.	0.	
(15) SYLVIA MENDOZA DIRECTOR	1.00 0.00	X					0.	0.	0.	
(16) DAVI WEASLEY DIRECTOR	1.00 0.00	X					0.	0.	0.	
(17) CHUCK ROBINSON DIRECTOR (THRU 12/31)	1.00 0.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entry for Aaron Brown, Director.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 5

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a 'NONE' entry.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	75,750.				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	8,049,632.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 4,280,961.				
	h	Total. Add lines 1a-1f		8,125,382.				
Program Service Revenue	2 a	EMERG. FOOD ASSISTANCE	Business Code	624200	487,311.	487,311.		
	b	COMMUNITY SERVICES		900099	269,724.	269,724.		
	c	PHILANTHROPIC FEES		561000	70,645.	70,645.		
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			827,680.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,780,305.			1,780,305.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	6a	(i) Real				
				(ii) Personal				
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
				(ii) Other				
					11,730,131.			
	b	Less: cost or other basis and sales expenses	7b	11,727,511.	63,935.			
	c	Gain or (loss)	7c	2,620.	-63,935.			
d	Net gain or (loss)			-61,315.		-61,315.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			10,672,052.	827,680.	0.	1,718,990.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	5,337,739.	5,337,739.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	272,565.	272,565.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	81,100.	81,100.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	237,641.	106,938.	95,057.	35,646.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	939,050.	494,504.	388,485.	56,061.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	77,187.	39,597.	31,724.	5,866.
9 Other employee benefits	71,465.	36,662.	29,372.	5,431.
10 Payroll taxes	98,623.	50,594.	40,534.	7,495.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,290.	1,175.	941.	174.
c Accounting	54,650.		54,650.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,034,100.	948,558.	85,283.	259.
12 Advertising and promotion	19,154.	5,746.		13,408.
13 Office expenses	68,748.	18,445.	47,570.	2,733.
14 Information technology	75,212.	38,584.	30,912.	5,716.
15 Royalties				
16 Occupancy	29,239.	15,000.	12,017.	2,222.
17 Travel	28,816.	28,146.	670.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	59,572.	30,896.	27,245.	1,431.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,012.	8,727.	6,992.	1,293.
23 Insurance	9,103.	2,731.	5,462.	910.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a COMMUNITY SERVICES	59,095.	59,095.		
b MEMBERSHIPS & DUES	18,836.	14,850.	2,817.	1,169.
c DEV. & COMMUNICATIONS	13,230.	3,969.		9,261.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	8,604,427.	7,595,621.	859,731.	149,075.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	456,693.	1	458,430.
	2 Savings and temporary cash investments	4,301,247.	2	12,028,801.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	660,712.	4	398,250.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	250,000.	7	1,110,888.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	297.	9	0.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 151,348.		
	b Less: accumulated depreciation	10b 132,044.		
	11 Investments - publicly traded securities	57,903,813.	11	59,410,858.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,349,913.	15	2,672,994.
16 Total assets. Add lines 1 through 15 (must equal line 33)	67,954,808.	16	76,099,525.	
Liabilities	17 Accounts payable and accrued expenses	714,629.	17	443,908.
	18 Grants payable	623,667.	18	573,347.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	3,999,245.	21	4,457,189.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	157,365.	24	157,365.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	17,628.	25	5,306.
	26 Total liabilities. Add lines 17 through 25	5,512,534.	26	5,637,115.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	57,972,359.	27	57,340,023.
	28 Net assets with donor restrictions	4,469,915.	28	13,122,387.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	62,442,274.	32	70,462,410.
	33 Total liabilities and net assets/fund balances	67,954,808.	33	76,099,525.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,672,052.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,604,427.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,067,625.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	62,442,274.
5	Net unrealized gains (losses) on investments	5	5,873,879.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	78,632.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	70,462,410.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: WHATCOM COMMUNITY FOUNDATION
Employer identification number: 91-1726410

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 [X] A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,156,116.	6,411,821.	31,013,702.	9,227,796.	8,125,382.	57,934,817.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3,156,116.	6,411,821.	31,013,702.	9,227,796.	8,125,382.	57,934,817.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						27,641,341.
6 Public support. Subtract line 5 from line 4.						30,293,476.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	3,156,116.	6,411,821.	31,013,702.	9,227,796.	8,125,382.	57,934,817.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	560,330.	509,922.	662,369.	1,290,842.	1,780,305.	4,803,768.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,500.					3,500.
11 Total support. Add lines 7 through 10						62,742,085.
12 Gross receipts from related activities, etc. (see instructions)					12	3,404,600.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	48.28 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	48.43 %

16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2019 AMOUNT: \$ 3,500.

SCHEDULE A, LIST OF UNUSUAL GRANTS RECEIVED:

DESCRIPTION: CASH - INTEREST ON RECEIVABLE

DATE: 06/30/21 AMOUNT: 180507.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
--	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 3,062,195.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 875,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 706,154.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 569,615.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 297,651.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
--	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>225,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
--	--

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	MARKETABLE SECURITIES _____ _____ _____	\$ 2,930,558.	09/13/23
4	MARKETABLE SECURITIES _____ _____ _____	\$ 569,615.	02/09/24
6	MARKETABLE SECURITIES _____ _____ _____	\$ 297,651.	04/02/24
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <p style="text-align: center;">WHATCOM COMMUNITY FOUNDATION</p>	Employer identification number <p style="text-align: center;">91-1726410</p>
---	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		4,500.
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			4,500.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

TO SUPPORT COMMUNITY FOUNDATION ADVOCACY.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: WHATCOM COMMUNITY FOUNDATION; Employer identification number: 91-1726410

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple questions (1-9) regarding conservation easements, including checkboxes for various purposes, a table for tracking easements held at the end of the tax year, and yes/no questions about monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2) regarding the reporting of art and historical treasures, including fields for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	50,816,224.	42,135,728.	25,123,559.	19,458,454.	19,078,974.
b Contributions	2,421,911.	5,829,562.	25,550,167.	1,117,045.	136,346.
c Net investment earnings, gains, and losses	7,132,408.	5,906,273.	-5,262,443.	5,662,748.	983,409.
d Grants or scholarships	1,441,939.	1,715,208.	1,860,927.	582,995.	345,597.
e Other expenditures for facilities and programs	188.	708,908.	875,027.	262,768.	161,222.
f Administrative expenses	705,685.	631,223.	539,601.	268,925.	233,456.
g End of year balance	58,222,731.	50,816,224.	42,135,728.	25,123,559.	19,458,454.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 4.8030 %
 - b Permanent endowment 78.2660 %
 - c Term endowment 16.9306 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		112,661.	107,138.	5,523.
d Equipment		24,866.	11,563.	13,303.
e Other		13,821.	13,343.	478.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				19,304.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	5,306.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	5,306.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4:

ART RECEIVED IN A PRIOR YEAR WAS NOT VALUED, AS THE ART IS INTENDED TO BE LENT FOR EXHIBITION AND MAY BE GIFTED TO A SUITABLE ORGANIZATION, BUT MAY NOT BE SOLD.

PART IV, LINE 2B:

WHATCOM COMMUNITY FOUNDATION HOLDS FUNDS FOR OTHER 501(C)(3) ORGANIZATIONS AS AGENCY FUNDS. THE FUNDS ARE RECEIVED UNDER THE TERMS OF AGREEMENTS WITH CERTAIN QUALIFIED NOT-FOR-PROFIT ORGANIZATIONS THAT SPECIFY THEMSELVES AS THE ULTIMATE BENEFICIARY FOR THE FUNDS. IN ACCORDANCE WITH SFAS 136 (ASC 958), THESE FUNDS ARE CLASSIFIED AS AGENCY FUNDS.

Part XIII Supplemental Information *(continued)*

PART V, LINE 4:

EARNINGS FROM WHATCOM COMMUNITY FOUNDATION'S VARIOUS ENDOWMENT FUNDS

SUPPORT NUMEROUS FIELDS OF INTEREST, CHARITABLE AND EDUCATIONAL CAUSES,

STRENGTHENING ALL WHATCOM COUNTY COMMUNITIES THROUGH EFFECTIVE

PHILANTHROPY AND PHILANTHROPIC CIVIC ENGAGEMENT. EARNINGS FROM A

LEADERSHIP ENDOWMENT HELPS TO SUPPORT THE VARIOUS PROGRAMS AND SERVICES

THAT THE FOUNDATION PROVIDES.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		11,500.
RUSSIA AND NEIGHBORING STATES	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		8,600.
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		50,000.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		250.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		10,000.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		500.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		250.
3 a Subtotal	0	0			81,100.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			81,100.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND)	TO SUPPORT THE "CLIMATE CLOCK" PROJECT IN THE UK	10,000.		0.		
		CENTRAL AMERICA AND THE CARIBBEAN	TO PROVIDE SUPPORT IN HEALTHCARE	10,000.		0.		
		SOUTH ASIA	SEMI ANNUAL OPERATING COSTS FOR THE SCHOOL AND TO FUND THE FEEDING PROGRAM FOR	47,750.		0.		
		RUSSIA AND NEIGHBORING STATES	TO PROVIDE SUPPORT FOR HUMAN SERVICES	6,600.		0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 4

3 Enter total number of other organizations or entities 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

DUE DILIGENCE IS PERFORMED ON ALL GRANTS. ORGANIZATIONS THAT ARE AWARDED

RESTRICTED GRANTS ARE REQUIRED TO ACKNOWLEDGE GRANT PURPOSE; A GRANT

REPORT IS REQUIRED FOR ALL COMPETITIVE GRANTS.

PART I, LINE 3:

EXPENDITURES ARE BASED ON THE ACCRUAL METHOD OF ACCOUNTING.

PART II, COLUMN (D):

REGION: SOUTH ASIA

(D) PURPOSE OF GRANT: SEMI ANNUAL OPERATING COSTS FOR THE SCHOOL AND TO

FUND THE FEEDING PROGRAM FOR 120 KIDS

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **WHATCOM COMMUNITY FOUNDATION** Employer identification number **91-1726410**

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ACLU FOUNDATION 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004	13-6213516	501(C)(3)	5,410.	0.			DIVERSITY, EQUITY & INCLUSION
AGAPE FOOD BANK & SERVICES C/O ARCHDIOCESE OF SEATTLE SEATTLE, WA 98104	91-0778147	501(C)(3)	11,264.	0.			FOOD, AGRICULTURE & NUTRITION
ALLIED ARTS OF WHATCOM COUNTY 1418 CORNWALL AVE BELLINGHAM, WA 98225	91-1177002	501(C)(3)	23,218.	0.			ARTS & CULTURE
ALTERNATIVES TO HUNGER DBA BELLINGHAM FOOD BANK - 1824 ELLIS STREET - BELLINGHAM, WA 98225	91-0918619	501(C)(3)	117,514.	0.			FOOD, AGRICULTURE & NUTRITION
ALZHEIMER SOCIETY OF WASHINGTON (DBA DEMENTIA SUPPORT NORTHWEST) - 2950 NEWMARKET STREET, #210 - BELLINGHAM, WA 98226	91-1238368	501(C)(3)	5,300.	0.			MENTAL HEALTH & CRISIS INTERVENTION
BAAY - BELLINGHAM ARTS ACADEMY FOR YOUTH - 1059 NORTH STATE STREET - BELLINGHAM, WA 98225	38-3868071	501(C)(3)	7,500.	0.			ARTS & CULTURE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 141.

3 Enter total number of other organizations listed in the line 1 table 1.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BELLINGHAM CHILDCARE & LEARNING CENTER - 2600 SQUALICUM PARKWAY - BELLINGHAM, WA 98225	91-1523127	501(C)(3)	7,500.	0.			CHILDCARE
BELLINGHAM FESTIVAL OF MUSIC PO BOX 818 BELLINGHAM, WA 98227	91-1599603	501(C)(3)	19,133.	0.			ARTS & CULTURE
BELLINGHAM PUBLIC LIBRARY 210 CENTRAL AVENUE, CS 9710 BELLINGHAM, WA 98227-9710	91-6001229	GOV	39,362.	0.			EDUCATION
BELLINGHAM PUBLIC SCHOOLS FOUNDATION - 1306 DUPONT ST - BELLINGHAM, WA 98225	91-1551087	501(C)(3)	29,213.	0.			EDUCATION
BELLINGHAM SCHOOL DISTRICT 501 KATHRYN WEILAGE, CHIEF FINANCIAL OF BELLINGHAM, WA 98225	91-6001648	GOV	12,860.	0.			REC & SPORTS
BELLINGHAM SEAFEAST 904 POTTER STREET BELLINGHAM, WA 98229	81-1297222	501(C)(3)	6,000.	0.			BUILDING COMMUNITY
BELLINGHAM SYMPHONY ORCHESTRA PO BOX 5892 BELLINGHAM, WA 98227-5892	91-1003176	501(C)(3)	19,738.	0.			ARTS & CULTURE
BELLINGHAM TECHNICAL COLLEGE FOUNDATION - 3028 LINDBERGH AVENUE - BELLINGHAM, WA 98225	91-1658027	501(C)(3)	87,500.	0.			EDUCATION
BLAINE FOOD BANK P.O. BOX 472 BLAINE, WA 98231	91-1160595	501(C)(3)	61,142.	0.			FOOD, AGRICULTURE & NUTRITION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BLUE SKIES FOR CHILDREN 2505 CEDARWOOD AVENUE, STE. 5 BELLINGHAM, WA 98225	91-2061794	501(C)(3)	6,644.	0.			HUMAN SERVICES
BRIGID COLLINS HOUSE 1231 N. GARDEN STREET #200 BELLINGHAM, WA 98225	94-3121951	501(C)(3)	25,138.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CASCADIA INTERNATIONAL WOMEN'S FILM FESTIVAL - 1050 LARRABEE AVE. - BELLINGHAM, WA 98225	61-1795696	501(C)(3)	13,000.	0.			ARTS & CULTURE
CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON - 1133 RAILROAD AVENUE #100 - BELLINGHAM, WA 98225	91-1585652	501(C)(3)	10,000.	0.			HOUSING & SHELTER
CENTER FOR VICTIMS OF TORTURE 2356 UNIVERSITY AVENUE W ST. PAUL, MN 55114	36-3383933	501(C)(3)	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CHILDREN OF THE SETTING SUN PRODUCTIONS - PO BOX 1571 - BELLINGHAM, WA 98227	47-5005550	501(C)(3)	10,500.	0.			ARTS & CULTURE
CHRIST THE KING COMMUNITY CHURCH 4173 MERIDIAN ST BELLINGHAM, WA 98226	91-1416088	501(C)(3)	10,000.	0.			ANIMAL RELATED
CHRISTIAN HOPE ASSOCIATION 205 S BRITISH COLUMBIA AVE#105 LYNDEN, WA 98264-2053	91-0858511	501(C)(3)	18,877.	0.			HOUSING & SHELTER
CHUCKANUT HEALTH FOUNDATION PO BOX 5641 BELLINGHAM, WA 98227-5641	91-1192943	501(C)(3)	17,543.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF BELLINGHAM ATTN: FINANCE DEPARTMENT BELLINGHAM, WA 98225	91-6001229	GOV	16,420.	0.			ARTS & CULTURE
CITY OF FERNDALE - FERNDALE ARTS COMMISSION - P.O. BOX 936 - FERNDALE, WA 98248	91-9001429	GOV	15,000.	0.			ARTS & CULTURE
COMMON THREADS FARM 801 ORCHARD DR BELLINGHAM, WA 98225	20-5163417	501(C)(3)	31,454.	0.			EDUCATION
COMMUNITY BOATING CENTER 555 HARRIS AVE. BELLINGHAM, WA 98225	20-4946594	501(C)(3)	297,127.	0.			REC & SPORTS
COMPASS HEALTH 4526 FEDERAL AVE. EVERETT, WA 98203	91-1180810	501(C)(3)	15,581.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CREATIVE VISIONS FOUNDATION C/O GRACE BREUER NIPOMO, CA 93444	39-1902814	501(C)(3)	10,000.	0.			BUILDING COMMUNITY
DOMESTIC VIOLENCE & SEXUAL ASSAULT SERVICES OF WHATCOM COUNTY - 1407 COMMERCIAL ST. - BELLINGHAM, WA 98225	91-1066325	501(C)(3)	11,000.	0.			NONPROFIT CAPACITY BUILDING
DOWNTOWN BELLINGHAM ASSOCIATION DBA DOWNTOWN BELLINGHAM PARTNERSHIP - 114 WEST MAGNOLIA, #504 - BELLINGHAM, WA 98225	31-1762690	501(C)(3)	12,500.	0.			NONPROFIT CAPACITY BUILDING
EARTH SANCTUARY INC 424 S. 1ST STREET DUNSMUIR, CA 96025	92-1398908	501(C)(3)	75,000.	0.			EDUCATION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FEAST - FAMILIES EMPOWERED & SUPPORTING TREATMENT OF EATING DISORDERS - 26 F CONGRESS STREET, STE 117 - SARATOGA SPRINGS, NY	26-4706974	501(C)(3)	10,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
FERNDALE BAND BOOSTERS PO BOX 2014 FERNDALE, WA 98248	51-0183577	501(C)(3)	6,385.	0.			ARTS & CULTURE
FERNDALE COMMUNITY SERVICE COOPERATIVE - P. O. BOX 2205 - FERNDALE, WA 98248	87-0724835	501(C)(3)	13,598.	0.			HUMAN SERVICES
FERNDALE FOOD BANK P.O. BOX 1593 FERNDALE, WA 98248	91-1166240	501(C)(3)	29,951.	0.			FOOD, AGRICULTURE & NUTRITION
FERNDALE GOLDEN EAGLES BOOSTER CLUB - PO BOX 575 - FERNDALE, WA 98248	46-5447185	501(C)(3)	8,000.	0.			EDUCATION
FOOTHILLS FOOD BANK 8255 KENDALL ROAD MAPLE FALLS, WA 98266	91-1347974	501(C)(3)	20,557.	0.			FOOD, AGRICULTURE & NUTRITION
FRIENDS OF BIRCH BAY LIBRARY 4550 BIRCH BAY LYNDEN RD, #1182 BLAINE, WA 98230	81-4112980	501(C)(3)	10,000.	0.			DIVERSITY, EQUITY & INCLUSION
FUTURESNW C/O MEGAN WINGO BELLINGHAM, WA 98229	27-2997677	501(C)(3)	7,500.	0.			EDUCATION
HABITAT FOR HUMANITY IN WHATCOM COUNTY - 1825 CORNWALL AVE. - BELLINGHAM, WA 98225	91-1409512	501(C)(3)	19,000.	0.			HOUSING & SHELTER

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HAS EVERYTHING & CO. 13527 LINDEN AVE N. SEATTLE, WA 98133	87-2916388	501(C)(3)	7,000.	0.			EDUCATION
HAWAII COMMUNITY FOUNDATION 827 FORT STREET MALL HONOLULU, HI 96813	99-0261283	501(C)(3)	7,000.	0.			PUBLIC SAFETY, DISASTER PLANNING & RELIEF
HEIFER INTERNATIONAL 1 WORLD AVENUE LITTLE ROCK, AR 72202	35-1019477	501(C)(3)	29,028.	0.			HUMAN SERVICES
INSTITUTE FOR WASHINGTON'S FUTURE 2720 VALENCIA STREET BELLINGHAM, WA 98226	91-0931421	501(C)(3)	5,250.	0.			BUILDING COMMUNITY
INTERFAITH COALITION OF WHATCOM COUNTY - PO BOX 30767 - BELLINGHAM, WA 98228	91-1202013	501(C)(3)	7,502.	0.			NONPROFIT CAPACITY BUILDING
KULSHAN COMMUNITY LAND TRUST 1715 C ST STE 201 BELLINGHAM, WA 98225	91-1995485	501(C)(3)	7,450.	0.			HOUSING & SHELTER
LEGACY FOREST DEFENSE COALITION PO BOX 7154 TACOMA, WA 98417	92-1454220	501(C)(3)	22,500.	0.			ENVIRONMENT
LHAQ' TEMISH FOUNDATION 2665 KWINA ROAD BELLINGHAM, WA 98226	91-1836621	501(C)(3)	5,600.	0.			DIVERSITY, EQUITY & INCLUSION
LIGHTHOUSE MISSION MINISTRIES 910 WEST HOLLY STREET BELLINGHAM, WA 98227-0548	91-0659437	501(C)(3)	6,803.	0.			HOUSING & SHELTER

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUMMI ISLAND HERITAGE TRUST P.O. BOX 158 LUMMI ISLAND, WA 98262	91-1785342	501(C)(3)	6,000.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
LYDIA PLACE PO BOX 28487 BELLINGHAM, WA 98228	94-3111948	501(C)(3)	45,471.	0.			HOUSING & SHELTER
MAKE.SHIFT 306 FLORA ST. BELLINGHAM, WA 98225	26-2871326	501(C)(3)	15,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
MAUI YOUTH & FAMILY SERVICES, INC. POST OFFICE BOX 790006 PAIA, HI 96779	99-0221127	501(C)(3)	6,269.	0.			HUMAN SERVICES
MAX HIGBEE CENTER 1210 BAY ST. #102 BELLINGHAM, WA 98225	91-1275451	501(C)(3)	30,850.	0.			MENTAL HEALTH & CRISIS INTERVENTION
MEADOWS MONTESSORI SCHOOL DO NOT MAIL HAVE CHECKS P/U BELLINGHAM, WA 98225	27-1979359	501(C)(3)	39,195.	0.			SCHOLARSHIPS
MEDECINS SANS FRONTIERES USA, INC. DBA DOCTORS WITHOUT BORDERS - PO BOX 5030 - HAGERSTOWN, MD 21741-5030	13-3433452	501(C)(3)	23,500.	0.			HEALTHCARE
MOUNT BAKER SCHOOL DISTRICT #507 PO BOX 95 DEMING, WA 98244	91-1171985	GOV	32,100.	0.			EDUCATION
MOUNT BAKER THEATRE 104 N. COMMERCIAL ST. BELLINGHAM, WA 98225	91-1208766	501(C)(3)	91,216.	0.			ARTS & CULTURE

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MT. BAKER PLANNED PARENTHOOD 1509 CORNWALL AVENUE BELLINGHAM, WA 98225	91-0846274	501(C)(3)	90,356.	0.			HEALTHCARE
NAACP LEGAL DEFENSE & EDUCATIONAL FUND, INC. - 40 RECTOR STREET, 5TH FLOOR - NEW YORK, NY 10006	13-1655255	501(C)(3)	6,000.	0.			CIVIC ENGAGEMENT & ADVOCACY
NAMI OF WHATCOM COUNTY PO BOX 5571 BELLINGHAM, WA 98227	91-1245978	501(C)(3)	6,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
NOOKSACK SALMON ENHANCEMENT ASSOCIATION - 3057 E. BAKERVIEW ROAD - BELLINGHAM, WA 98226	94-3140165	501(C)(3)	228,409.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
NOOKSACK VALLEY FOOD BANK 204 N. WASHINGTON STREET EVERSON, WA 98247	91-1339292	501(C)(3)	18,957.	0.			FOOD, AGRICULTURE & NUTRITION
NORTH CASCADES INSTITUTE 810 STATE ROUTE 20 SEDRO WOOLLEY, WA 98284	91-1327775	501(C)(3)	35,384.	0.			ENVIRONMENT
NORTHWEST AGRICULTURE BUSINESS CENTER - PO BOX 2924 - MOUNT VERNON, WA 98273	83-0449496	501(C)(3)	220,000.	0.			FOOD, AGRICULTURE & NUTRITION
NORTHWEST AVALANCHE CENTER 249 MAIN AVE. S NORTH BEND, WA 98045	91-1971688	501(C)(3)	8,124.	0.			EDUCATION
NORTHWEST IMMIGRANT RIGHTS PROJECT 615 2ND AVENUE SEATTLE, WA 98104	91-1393082	501(C)(3)	10,000.	0.			DIVERSITY, EQUITY & INCLUSION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHWEST YOUTH SERVICES 1020 N STATE STREET BELLINGHAM, WA 98225	91-0970561	501(C)(3)	74,478.	0.			HOUSING & SHELTER
OPPORTUNITY COUNCIL 1111 CORNWALL AVE BELLINGHAM, WA 98225	91-0787820	501(C)(3)	60,866.	0.			HUMAN SERVICES
PACIFIC SHELLFISH INSTITUTE 120 STATE AVE NE, #1056 OLYMPIA, WA 98501	91-1703218	501(C)(3)	49,368.	0.			WILDLIFE PRESERVATION PROTECTION SERVICES
PANTHERA 8 WEST 40TH STREET, 18TH FLOOR NEW YORK, NY 10018	20-4668756	501(C)(3)	150,000.	0.			ANIMAL RELATED
PAPER WHALE ARTS SPC 1118 FRANKLIN STREET BELLINGHAM, WA 98225	93-2794699	501(C)(3)	15,000.	0.			BUILDING COMMUNITY
PARTNERS IN HEALTH A NONPROFIT CORPORATION - PO BOX 996 - FREDERICK, MD 21705-9942	04-3567502	501(C)(3)	11,000.	0.			HEALTHCARE
PEACEHEALTH ST. JOSEPH MEDICAL CENTER FOUNDATION - GIFT PROCESSING LOCK BOX 1099 - SEATTLE, WA 98124-5146	72-1545902	501(C)(3)	13,000.	0.			HEALTHCARE
PICKFORD FILM CENTER P. O. BOX 2521 BELLINGHAM, WA 98227	91-1891456	501(C)(3)	12,000.	0.			ARTS & CULTURE
RE SOURCES 2309 MERIDIAN STREET BELLINGHAM, WA 98225	91-1243957	501(C)(3)	182,500.	0.			NATURAL RESOURCES CONSERVATION PROTECTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
READER TO READER 27 WOODLOT ROAD AMHERST, MA 01002	03-0496901	501(C)(3)	10,000.	0.			EDUCATION
ROAD2HOME PO BOX 3091 BELLINGHAM, WA 98227	84-3552212	501(C)(3)	11,100.	0.			NONPROFIT CAPACITY BUILDING
SALISH CURRENT 772 MAHONIA DRIVE BELLINGHAM, WA 98229	85-1320325	501(C)(3)	25,250.	0.			NEWS & INFORMATION
SEAN HUMPHREY HOUSE 1630 H STREET BELLINGHAM, WA 98225	91-1573874	501(C)(3)	6,000.	0.			NONPROFIT CAPACITY BUILDING
SECRET HARBOR 255 NORTH WALNUT STREET BURLINGTON, WA 98233	91-1025997	501(C)(3)	7,300.	0.			HOUSING & SHELTER
SHARED BEGINNINGS 1845 MAIN DR, STE B FAYETTEVILLE, AR 72704	82-4697719	501(C)(3)	7,500.	0.			HUMAN SERVICES
SKOOKUM KIDS 316 E. MCLEOD RD, #108 BELLINGHAM, WA 98226	47-1968315	501(C)(3)	10,000.	0.			HOUSING & SHELTER
SOUTH FORK VALLEY COMMUNITY ASSOCIATION - PO BOX 794 - DEMING, WA 98244	80-0385202	501(C)(3)	13,230.	0.			NEWS & INFORMATION
SOUTHERN POVERTY LAW CENTER, INC. PO BOX 8952 TOPEKA, KS 66608-8952	63-0598743	501(C)(3)	6,960.	0.			CIVIC ENGAGEMENT & ADVOCACY

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPARK MUSEUM OF ELECTRICAL INVENTION - 1312 BAY STREET - BELLINGHAM, WA 98225	91-1898141	501(C)(3)	7,550.	0.			ARTS & CULTURE
ST. PAUL'S EPISCOPAL CHURCH 2117 WALNUT STREET BELLINGHAM, WA 98225	91-0200430	501(C)(3)	5,500.	0.			RELIGIOUS
STANFORD UNIVERSITY PO BOX 20466 STANFORD, CA 94309-0466	94-1156365	501(C)(3)	10,000.	0.			EDUCATION
SUN COMMUNITY SERVICE 515 E. CHESTNUT STREET BELLINGHAM, WA 98225	91-0926916	501(C)(3)	6,000.	0.			NONPROFIT CAPACITY BUILDING
SUSTAINABLE CONNECTIONS 1701 ELLIS ST, #221 BELLINGHAM, WA 98225	75-3041952	501(C)(3)	787,500.	0.			FOOD, AGRICULTURE & NUTRITION
SUSTAINABLE ORGANIC INTEGRATED LIVELIHOODS - P.O. BOX 395 - MOUNT PLEASANT, TX 75456-0395	20-8195963	501(C)(3)	10,000.	0.			FOOD, AGRICULTURE & NUTRITION
THE SALVATION ARMY P.O. BOX 5036 BELLINGHAM, WA 98227-5036	94-1156347	501(C)(3)	23,948.	0.			FOOD, AGRICULTURE & NUTRITION
TWIN SISTERS MOBILE MARKET 3811 HATLEY RD. EVERSON, WA 98247	47-3583770	501(C)4)	9,000.	0.			FOOD, AGRICULTURE & NUTRITION
UNITED WAYS OF THE PACIFIC NORTHWEST - 400 UNION AVE SE 200 - OLYMPIA, WA 98501	91-1055031	501(C)(3)	10,000.	0.			NONPROFIT CAPACITY BUILDING

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNITY CARE NORTHWEST 1616 CORNWALL AVENUE, STE 205 BELLINGHAM, WA 98225	91-2168190	501(C)(3)	17,000.	0.			HEALTHCARE
UNIVERSITY OF CALIFORNIA BERKELEY FOUNDATION - 1995 UNIVERSITY AVE - BERKELEY, CA 94704	94-6090626	501(C)(3)	20,000.	0.			REC & SPORTS
VAMOS OUTDOORS PROJECT 4120 MERIDIAN ST #160 BELLINGHAM, WA 98226	82-5321659	501(C)(3)	30,171.	0.			DIVERSITY, EQUITY & INCLUSION
WESTERN WASHINGTON UNIVERSITY FOUNDATION - 516 HIGH ST. - BELLINGHAM, WA 98225	91-6073519	501(C)(3)	76,500.	0.			EDUCATION
WHATCOM ART GUILD PO BOX 3005 BELLINGHAM, WA 98227	23-7085708	501(C)(3)	15,000.	0.			ARTS & CULTURE
WHATCOM CENTER FOR EARLY LEARNING 2001 H STREET BELLINGHAM, WA 98225	91-1526226	501(C)(3)	24,000.	0.			CHILDCARE
WHATCOM COMMUNITY COLLEGE FOUNDATION - 237 W. KELLOGG RD. - BELLINGHAM, WA 98226	94-3064448	501(C)(3)	21,002.	0.			SCHOLARSHIPS
WHATCOM CONSERVATION DISTRICT 6975 HANNEGAN ROAD LYNDEN, WA 98264	91-6001220	501(C)(3)	9,461.	0.			EDUCATION
WHATCOM COUNCIL ON AGING 315 HALLECK STREET BELLINGHAM, WA 98225	91-0784024	501(C)(3)	179,766.	0.			HUMAN SERVICES

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHATCOM COUNTY PARKS DEPARTMENT 3373 MOUNT BAKER HIGHWAY BELLINGHAM, WA 98226	91-6001383	GOV	10,000.	0.			ENVIRONMENT
WHATCOM COUNTY SEARCH & RESCUE COUNCIL - 1041 W SMITH ROAD - BELLINGHAM, WA 98226	91-1251364	501(C)(3)	10,000.	0.			PUBLIC SAFETY, DISASTER PLANNING & RELIEF
WHATCOM DISPUTE RESOLUTION CENTER 206 PROSPECT STREET BELLINGHAM, WA 98225	91-1552277	501(C)(3)	18,500.	0.			MENTAL HEALTH & CRISIS INTERVENTION
WHATCOM FAMILY & COMMUNITY NETWORK 2303 MOORE STREET BELLINGHAM, WA 98229	91-1631944	501(C)(3)	60,600.	0.			HUMAN SERVICES
WHATCOM FAMILY YMCA 1256 N. STATE ST. BELLINGHAM, WA 98225	91-0482690	501(C)(3)	17,750.	0.			HEALTH & WELLNESS
WHATCOM HOSPICE FOUNDATION GIFT LOCK BOX 1097 SEATTLE, WA 98124-5146	94-3146369	501(C)(3)	6,800.	0.			HEALTHCARE
WHATCOM HUMANE SOCIETY 2172 DIVISION ST. BELLINGHAM, WA 98226	91-0677564	501(C)(3)	5,239.	0.			ANIMAL RELATED
WHATCOM LAND TRUST 412 N. COMMERCIAL ST. BELLINGHAM, WA 98225	91-1246994	501(C)(3)	16,247.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
WHATCOM LITERACY COUNCIL PO BOX 1292 BELLINGHAM, WA 98227	91-1220307	501(C)(3)	5,246.	0.			EDUCATION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHATCOM LONG TERM RECOVERY GROUP PO BOX 52 EVERSON, WA 98247	87-4509224	501(C)(3)	438,764.	0.			WHATCOM FLOOD RELIEF FROM NOV 15, 2021 DISASTER
WHATCOM MUSEUM FOUNDATION 121 PROSPECT ST. BELLINGHAM, WA 98225	91-6174771	501(C)(3)	40,346.	0.			ARTS & CULTURE
WHATCOM WORKING WATERFRONT FOUNDATION - 708 COHO WAY - BELLINGHAM, WA 98225	84-1917075	501(C)(3)	7,000.	0.			EDUCATION
WILD WHATCOM PO BOX 4457 BELLINGHAM, WA 98227	90-0791289	501(C)(3)	55,209.	0.			ENVIRONMENT
YOGA BEHIND BARS PO BOX 84494 SEATTLE, WA 98124	20-8867242	501(C)(3)	15,000.	0.			HEALTH & WELLNESS
YWCA BELLINGHAM 1026 N. FOREST ST. BELLINGHAM, WA 98225	91-0565024	501(C)(3)	12,500.	0.			NONPROFIT CAPACITY BUILDING
CAMP SATURNA 9514 SILVE LAKE ROAD MAPLE FALLS, WA 98266	91-1327775	501(C)(3)	67,023.	0.			EDUCATION

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
COLLEGE SCHOLARSHIPS	98	0.	272,565.	BOOK	TUITION SCHOLARSHIPS

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

DUE DILIGENCE IS PERFORMED ON ALL GRANTEES, WHICH CONSISTS OF VERIFYING TAX

STATUS AND NON INCLUSION ON A KNOWN HATE GROUP LISTING. ORGANIZATIONS THAT

ARE AWARDED RESTRICTED GRANTS ARE REQUIRED TO ACKNOWLEDGE GRANT PURPOSE AND

PROVIDE A GRANT REPORT WHEN APPROPRIATE. WHEN THERE IS A POSITIVE HISTORY

WITH A GRANTEE ORGANIZATION, TRUST BASED PHILANTHROPY MAY BE UTILIZED.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MAURI INGRAM PRESIDENT & CEO	(i)	194,580.	4,200.	0.	19,878.	11,996.	230,654.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAMELA JONS EXECUTIVE VICE PRESIDENT	(i)	151,082.	1,200.	0.	15,228.	11,264.	178,774.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MARCUS WAROLIN CONTROLLER	(i)	137,025.	1,200.	0.	5,827.	11,182.	155,234.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

THE BOARD APPROVED A PERFORMANCE BONUS FOR THE CEO/PRESIDENT AT THE END OF

THE YEAR AS PART OF THEIR SALARY REVIEW PROCESS. THE CEO/PRESIDENT APPROVED

BONUSES FOR ALL STAFF INCLUDING THE EXECUTIVE VICE PRESIDENT AND

CONTROLLER.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	22	4,280,961.	FAIR MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ()				
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0
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	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE AMOUNT REPORTED IN COLUMN (B) FOR PUBLICLY TRADED SECURITIES IS THE
NUMBER OF CONTRIBUTIONS RECEIVED. THE AMOUNT REPORTED IN COLUMN (B) FOR
ALL OTHER ITEMS IS THE NUMBER OF ITEMS RECEIVED.

SCHEDULE M, LINE 32B:

REALTORS AND ATTORNEYS ARE USED TO HELP WITH ASSET SALES.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

FORM 990, PART I, LINE 6:

THE VOLUNTEERS ARE MADE UP OF OUR BOARD MEMBERS, COMMITTEE MEMBERS AND
SCHOLARSHIP COMMITTEE MEMBERS. BOARD AND COMMITTEE MEMBERS SERVE AN
AVERAGE OF 2-4 HOURS PER MONTH. SCHOLARSHIP VOLUNTEERS SERVE AN AVERAGE
OF 1 HOUR PER MONTH.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

(2) DONOR RECOMMENDED GRANTS: WE STEWARD A VARIETY OF DONOR ADVISED
FUNDS. GRANTS ARE AWARDED FROM THESE FUNDS BASED UPON RECOMMENDATIONS
FROM THE DONORS OR THEIR DESIGNATED REPRESENTATIVES. GRANTS CAN BE
MADE TO LOCAL, NATIONAL AND INTERNATIONAL NONPROFIT ENTITIES. ALL
GRANTS ALIGN WITH COMMUNITY FOUNDATION VISION, MISSION AND VALUES.

(3) SCHOLARSHIP PROGRAM: THE FOUNDATION AWARDS SCHOLARSHIPS TO
GRADUATES OF LOCAL HIGH SCHOOLS TO ATTEND POST-SECONDARY EDUCATION,
HELPING REMOVE THE BARRIERS THAT STAND BETWEEN YOUNG PEOPLE AND THE
EDUCATION THEY NEED TO BE SUCCESSFUL, AND DEMONSTRATING TO STUDENTS
THAT THEIR COMMUNITY IS INVESTED IN THEIR POTENTIAL, THEIR FUTURE, AND
THEIR SUCCESS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

VARIOUS PROJECTS AND PROGRAMS, INCLUDING: AN EQUITY/ANTI-RACISM
INITIATIVE, THE YOUTH PHILANTHROPY PROJECT, AND STRENGTHENING
NON-PROFITS WORK.

EXPENSES \$ 1,299,951. INCLUDING GRANTS OF \$ 245,010. REVENUE \$ 269,724.

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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FORM 990, PART VI, SECTION B, LINE 11B:

THE PUBLIC DISCLOSURE COPY OF THE FORM 990 IS SENT TO ALL DIRECTORS FOR REVIEW PRIOR TO THE BOARD MEETING. THE FILING COPY OF FORM 990 IS MADE AVAILABLE AT THE BOARD MEETING FOR REVIEW BY EACH DIRECTOR PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST DECLARATIONS ARE COMPLETED ANNUALLY AND ARE AVAILABLE AT ALL MEETINGS. IN ADDITION, MEMBERS ARE REQUIRED TO DECLARE ANY POTENTIAL CONFLICT AND MUST ABSTAIN FROM VOTING WHEN A CONFLICT ARISES. DECLARATIONS AND ABSTENTIONS ARE RECORDED IN THE MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15A:

A TASK FORCE OF CURRENT BOARD MEMBERS WAS FORMED IN 2019 TO CONDUCT A COMPENSATION REVIEW FOR PRESIDENT/CEO MAURI INGRAM FOR HER FY23 SALARY. THE TASK FORCE EXAMINED SALARY BENCHMARK DATA FROM THE COUNCIL ON FOUNDATION'S FOR CEO POSITIONS AT OTHER COMMUNITY FOUNDATIONS AND GRANTMAKING ORGANIZATIONS AND ALSO CONSIDERED EXECUTIVE COMPENSATION FOR SIMILAR GRANTMAKING ORGANIZATIONS BOTH WITHIN THE LOCAL MARKET AS WELL AS REGIONAL AND NATIONAL ORGANIZATIONS, USING DATA FROM 990 FILINGS. BASED ON THEIR FINDINGS, THE TASK FORCE RECOMMENDED AN ADJUSTMENT TO THE CEO COMPENSATION, WHICH WAS REVIEWED AND APPROVED AT A SPECIAL MEETING OF THE FOUNDATION'S BOARD OF DIRECTORS. COMPENSATION WAS LAST REVIEWED IN 2023.

FORM 990, PART VI, SECTION C, LINE 19:

CONSOLIDATED AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON OUR WEBSITE; GOVERNING DOCUMENTS AND POLICIES SUCH AS CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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FORM 990, PART IX, LINE 11G, OTHER FEES:

ARCHITECT / ENGINEERING:

PROGRAM SERVICE EXPENSES	708,307.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	708,307.

COMMUNICATIONS / DESIGN:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	61,863.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	61,863.

PROGRAM MANAGEMENT:

PROGRAM SERVICE EXPENSES	92,850.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	92,850.

EMPLOYEE / BOARD DEVELOPMENT:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	22,022.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	22,022.

PROGRAM CONSULTING:

PROGRAM SERVICE EXPENSES	145,656.
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Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 145,656.

OTHER:

PROGRAM SERVICE EXPENSES 1,745.

MANAGEMENT AND GENERAL EXPENSES 1,398.

FUNDRAISING EXPENSES 259.

TOTAL EXPENSES 3,402.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,034,100.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN TRUST 78,632.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization <p align="center">WHATCOM COMMUNITY FOUNDATION</p>	Employer identification number <p align="center">91-1726410</p>
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
THE MILLWORKS LLC - 32-0060240 1500 CORNWALL AVENUE, SUITE #202 BELLINGHAM, WA 98225	REAL ESTATE HOLDING COMPANY	WASHINGTON	0.	0.	WHATCOM COMMUNITY FOUNDATION

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LAKELAND FOUNDATION - 84-3741868 1500 CORNWALL AVENUE, SUITE #202 BELLINGHAM, WA 98225	PRESERVE LAKELAND FARMS	WASHINGTON	501(C)(3)	LINE 12A, I	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c		X
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m		X
1n	X	
1o	X	
1p		X
1q	X	
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

