

United Way of Whatcom County
Board of Directors Meeting
June 24, 2025 – 3:00pm

Consent Agenda

The following are the items determined to be appropriate Consent Agenda items. As a refresher, Consent Agenda items are routine, standard, non-controversial and/or self-explanatory items that should not need discussion during the Board meeting.

Should you have any questions about these items please contact Natalie Boatman, Board Chair, **before** the Board meeting. If, after receiving the explanation, you feel that an item needs more discussion, please remember that any item can be pulled off the Consent Agenda for discussion by any Board member for any reason.

Consent Agenda Items:

1. February 2025 Financial Report
 - Action: Accept the February 2025 Financial Report as attached.
2. March 2025 Financial Report
 - Action: Accept the March 2025 Financial Report as attached.
3. April 2025 Financial Report
 - Action: Accept the April 2025 Financial Report as attached.
4. FY26 Community Impact Grant Memorandum of Understanding
 - Operational Disclosure Update Only. No Action Required.
5. Agency Relations Policy Revised June 2025
 - Operational Disclosure Update Only. No Action Required.
6. United Way Worldwide 2025-2026 Membership Certification
 - Operational Disclosure Update Only. No Action Required.



FEBRUARY 2025 **Financial** Report

UNITED WAY OF WHATCOM COUNTY

ABOUT THIS REPORT

This report provides monthly and year to date business insights for **United Way of Whatcom County**.

Objective is to show the variance in actual performance from what has been estimated and targeted for the time period **July 2024 - February 2025**.

The report contains forward-looking statements. They are based on management projections and on the information currently available to management. Forward-looking statements are not intended as guarantees of future performance and results, which remain dependent on many different factors; they are subject to a variety of risks and uncertainties, and are based on assumptions that may not prove accurate.

Charts are shown to scale to present a true and fair view.

Elements that form the basis of analysis:

- Statement of Activity
- Statement of Financial Position
- Statement of Cash Flows
- Estimated data from Budget

Keys for charts and tables:





-  Actual data - solid
-  Budget data - striped
-  Positive effect on result
-  Negative effect on result

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Financial Highlights

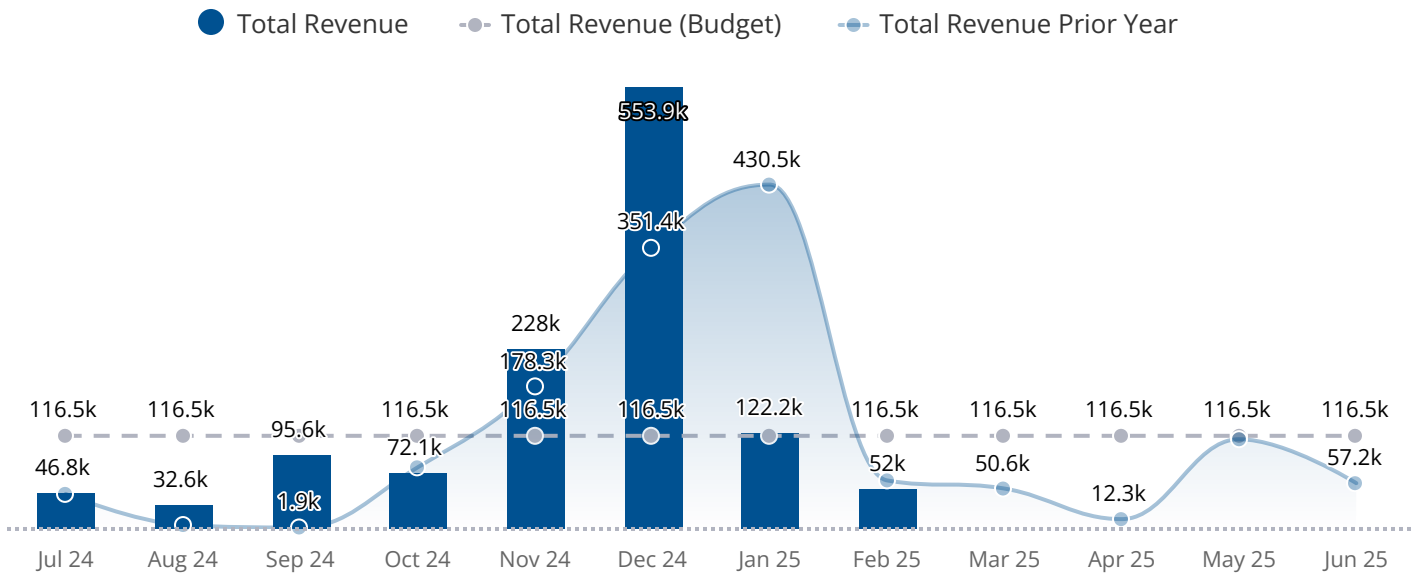
Total Revenue



Net Surplus



Total Revenue from Operations Trend | Annually



Financial Highlights

United Way of Whatcom County continues FY25 in a stable financial position with net assets of \$2.7M and a cash balance of \$336K. The organization's current ratio of 61.41 indicates there are adequate cash reserves to meet their short-term obligations.

Additionally, uncollectible pledges decreased by \$3.8K from the previous month. Agency allocations were paid out for the quarter in February totaling \$154K.

For the eight months ended February 28, 2025, UWWC ended with a change in net assets of \$172K. Revenue is over budget by \$271K. Expenses are over budget by \$61K.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Financial Statements



Statements of Financial Position

As of February 28th, 2025



	Actuals	Prior Month	+/-	Prior Year	+/-
Assets					
Current Assets					
Cash & Cash Equivalents	336,634	462,847	(126,213)	1,008,080	(671,445)
Other Current Assets					
Accounts Receivable, Net	634,381	666,994	(32,613)	599,443	34,938
WaFd Bank - 7-month CD	77,723	77,723	-	-	77,723
Peoples Bank - 10-month CD	259,916	259,916	-	-	259,916
WaFd Bank - 13-month CD	77,826	77,826	-	-	77,826
WaFd Bank - 19-month CD	77,762	77,762	-	-	77,762
Schwab, Permanent Endowment	218,764	217,102	1,662	200,226	18,538
Schwab, Unrestricted Endow-Don	692,101	686,804	5,297	633,418	58,683
Schwab, Unrestricted Endowment	329,741	327,238	2,503	301,802	27,939
Prepaid Insurance	1,438	1,768	(330)	2,642	(1,204)
Prepaid Expense	5,294	6,129	(835)	6,033	(739)
Total Current Assets	2,711,579	2,862,108	(150,529)	2,751,644	(40,065)
Property and Equipment	8,519	8,903	(384)	17,035	(8,516)
Other Assets	5,302	5,302	-	17,618	(12,316)
Total Assets	2,725,400	2,876,314	(150,913)	2,786,297	(60,896)
Liabilities and Net Assets					
Liabilities					
Current Liabilities					
Accounts Payable	16,219	1,231	14,988	7,841	8,378
Credit Card Payable	3,690	3,978	(287)	2,616	1,074
Other Current Liabilities	24,247	27,459	(3,211)	37,272	(13,025)
Total Current Liabilities	44,156	32,668	11,489	47,729	(3,572)
Total Liabilities	44,156	32,668	11,489	47,729	(3,572)
Net Assets					
Net Assets with Donor Restrictions	83,313	83,313	-	83,313	-
Net Assets without Donor Restrictions	2,425,333	2,425,333	-	2,461,187	(35,854)
Net Income	172,598	335,000	(162,402)	194,068	(21,470)
Total Net Assets	2,681,244	2,843,646	(162,402)	2,738,568	(57,324)
Total Liabilities and Net Assets	2,725,400	2,876,314	(150,913)	2,786,297	(60,896)

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Statements of Activities

For the One Month Ended

February 28, 2025



	Actuals	Budget	+/-
Income			
Workplace Giving Pledges	19,132	100,000	(80,868)
Recurring Credit Card Gifts	2,358	-	2,358
One-Time Gifts	4,296	-	4,296
Designations - Partner	-	375	(375)
Campaign Sponsorships	-	4,167	(4,167)
Event Sponsorships	3,750	-	3,750
Restricted grants	-	2,213	(2,213)
Provisions for Uncollectibles	-	(6,000)	6,000
In-Kind Rent Revenue	909	874	35
Unrealized Gain/Loss-current	7,191	-	7,191
Interest Income	2,288	4,417	(2,129)
Miscellaneous Income	-	246	(246)
Other UW	-	833	(833)
Dolly Parton Imag. Lib. Grants	12,000	2,083	9,917
Dolly Parton Imag. Lib. Gifts	27	7,083	(7,057)
Services	-	167	(167)
Total Income	51,950	116,457	(64,508)
Expense			
Salary	26,994	30,057	(3,064)
Benefits and Taxes	6,655	8,245	(1,591)
Professional Fees	10,088	8,525	1,563
Office Supplies & Software	57	267	(210)
Campaign Supplies	-	417	(417)
Telephone	293	281	12
Postage	860	167	694
Rent & Lease	1,099	927	172
Occupancy	469	1,590	(1,120)
Repairs & Maintenance	1,757	1,840	(83)
Printing/Photo/Subscriptions	-	183	(183)
Travel/Auto/Meals	1,081	583	498
Campaign Functions	-	833	(833)
Board/Staff/Volunteer/Meetings	68	125	(57)
Professional Development - Staff	997	375	622
Membership Dues/Fees	-	1,300	(1,300)
Insurance	330	583	(253)
Advertising & Marketing	352	1,500	(1,148)
Miscellaneous	5	38	(33)
Fees	706	1,370	(664)
Depreciation	384	848	(464)
Agency Allocations	154,625	50,000	104,625
Child Care Grant Expense	-	2,391	(2,391)
Community Building Initiatives	-	417	(417)
Dolly Parton Imagination Lib.	5,402	6,917	(1,514)
In-Kind Rent	909	-	909

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Statements of Activities

For the One Month Ended

February 28, 2025



	Actuals	Budget	+/-
Total Expense	213,129	119,776	93,353
Net Operating Income	(161,180)	(3,319)	(157,861)
Other Income			
Total Other Income	-	-	-
Other Expense			
Bad Debt Expense	1,223	-	1,223
Total Other Expense	1,223	-	1,223
Net Profit	(162,402)	(3,319)	(159,083)

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Statements of Activities

For the Eight Months Ended

February 28, 2025



	Jul 24 - Feb 25	Jul 24 - Feb 25	Actuals - Budget	Jul 23 - Feb 24
	Actuals	Budget	+/-	Actuals
Income				
Workplace Giving Pledges	644,227	800,000	(155,773)	653,035
Recurring Credit Card Gifts	17,609	-	17,609	4,843
One-Time Gifts	295,768	-	295,768	312,105
Designations - Partner	-	3,000	(3,000)	-
Campaign Sponsorships	90,000	33,333	56,667	50,055
Event Sponsorships	5,810	-	5,810	-
Restricted grants	22,750	17,700	5,050	10,500
Provisions for Uncollectibles	-	(48,000)	48,000	-
In-Kind Rent Revenue	7,271	6,991	280	7,165
Unrealized Gain/Loss-current	48,914	-	48,914	55,308
Realized Gain/Loss	(1,435)	-	(1,435)	-
Interest Income	38,906	35,333	3,573	24,357
Miscellaneous Income	11,711	1,967	9,744	3,361
Other UW	3,953	6,667	(2,713)	7,374
Dolly Parton Imag. Lib. Grants	17,000	16,667	333	20,487
Dolly Parton Imag. Lib. Gifts	672	56,667	(55,995)	-
Services	-	1,333	(1,333)	-
Total Income	1,203,157	931,658	271,499	1,148,591
Expense				
Salary	235,686	240,459	(4,772)	209,270
Benefits and Taxes	62,217	65,963	(3,746)	65,963
Professional Fees	69,168	68,200	968	58,992
Office Supplies & Software	2,542	2,133	409	2,520
Campaign Supplies	-	3,333	(3,333)	1,300
Telephone	2,274	2,246	28	2,362
Postage	3,706	1,333	2,372	1,311
Rent & Lease	8,630	7,412	1,218	8,287
Occupancy	4,017	12,718	(8,701)	3,280
Repairs & Maintenance	16,969	14,719	2,250	17,089
Printing/Photo/Subscriptions	341	1,467	(1,126)	1,989
Travel/Auto/Meals	4,720	4,667	53	4,225
Campaign Functions	2,967	6,667	(3,700)	834
Board/Staff/Volunteer/Meetings	461	1,000	(539)	529
Professional Development - Staff	3,124	3,000	124	1,711
Volunteer Training	-	-	-	26
Membership Dues/Fees	12,651	10,396	2,255	691
Insurance	4,612	4,663	(50)	4,975
Advertising & Marketing	4,616	12,000	(7,384)	7,805
Miscellaneous	402	300	102	98
Fees	13,978	10,960	3,018	11,139
Depreciation	8,833	6,782	2,051	12,010
Agency Allocations	457,000	400,000	57,000	470,625
Designations- Partner	6,619	-	6,619	4,119
Designations - Non-Partner	8,938	-	8,938	5,084

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Statements of Activities

For the Eight Months Ended

February 28, 2025



	Jul 24 - Feb 25	Jul 24 - Feb 25	Actuals - Budget	Jul 23 - Feb 24
	Actuals	Budget	+/-	Actuals
Designations – Other United Ways	11,352	-	11,352	3,220
United Way Worldwide Support	-	-	-	6,424
United Way's Pacific NW	272	-	272	3,184
Child Care Grant Expense	22,050	19,125	2,925	6,313
Community Building Initiatives	2,000	3,333	(1,333)	-
Dolly Parton Imagination Lib.	41,571	55,333	(13,762)	31,460
In-Kind Rent	7,271	-	7,271	7,165
Total Expense	1,018,989	958,210	60,778	954,003
Net Operating Income	184,168	(26,552)	210,720	194,588
Other Income				
Total Other Income	-	-	-	-
Other Expense				
Bad Debt Expense	11,570	-	11,570	520
Total Other Expense	11,570	-	11,570	520
Net Profit	172,598	(26,552)	199,150	194,068

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Statements of Cash Flows

For the Eight Months Ended

February 28, 2025



	Actuals	Prior Year	+/-
Operating Activities			
Net Income	172,598	194,068	(21,470)
Adjustments to Net Income			
Accounts Receivable	(181,949)	(163,193)	(18,756)
Prepaid Insurance	1,699	(1,278)	2,977
Prepaid Expense	658	1,895	(1,237)
Accumulated Depreciation	3,223	3,045	178
Accum.-Depr.-Leasehold	5,610	8,965	(3,355)
Accounts Payable	9,551	6,062	3,489
Payroll Taxes Payable	-	(2,971)	2,971
Accrued Expenses	-	(70)	70
Credit Card Payable	(5,819)	758	(6,577)
Accrued Bonus	-	(10,000)	10,000
Accrued Payroll	(13,670)	(9,942)	(3,728)
Total Adjustments to Net Income	(180,696)	(166,730)	(13,966)
Total Operating Activities	(8,098)	27,339	(35,436)
Investing Activities			
Schwab, Unrestricted Endowment	(18,790)	(19,139)	348
Schwab, Permanent Endowment	(12,469)	(12,747)	278
Schwab, Unrestricted Endow-Don	(39,466)	(40,351)	885
Equipment & Furniture	(708)	-	(708)
Total Investing Activities	(71,435)	(72,237)	803
Financing Activities			
Net Assets without Donor Restrictions:Unrestricted General	1,069,816	-	1,069,816
Opening Balance Equity	(1,069,816)	-	(1,069,816)
Total Financing Activities	-	-	-
Net Cash Increase For Period	(79,532)	(44,899)	(34,633)
Cash at Beginning of Period	909,393	1,052,978	(143,586)
Cash at End of Period	829,860	1,008,080	(178,219)

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Notes



UNITED WAY
Whatcom County

STATEMENT OF ACTIVITIES

Over the current fiscal year United Way of Whatcom County generated Total Revenue from Operations of \$1,203,157. The costs of providing core operations, recorded as Labor Costs, amounted to \$0, leaving \$1,203,157 as Gross Margin. Since Gross Margin should be high enough to cover overhead costs recorded as Total Non Labor Expense of \$1,018,989, as well as leave a reasonable Net Surplus, knowing the Labor Costs helps estimate the organization's bottom line. If it increases, Net Surplus decreases. While this movement may be required to provide operations' development, the organization may have less surplus to expand programs. United Way of Whatcom County generated Net Surplus of \$172,598 over the current fiscal year.

Net Surplus Margin shows the surplus left per dollar of revenue. Non profit organizations generally operate with a range of 1% to 10% Net Surplus Margin, and that is generally considered an excellent ratio. If the organization has a low Net Surplus Margin it is making very little surplus after all costs. That implies the revenue from operations is getting eaten up by expenses. With a low Net Surplus, the organization is using all of its revenue to fund the operations. A high Net Surplus margin indicates the organization has solid opportunity to expand programming for its development.

STATEMENT OF FINANCIAL POSITION & CASH FLOW

Highlights' summary gives an overview of how efficiently United Way of Whatcom County is using its resources to fund its operations, while providing a snapshot of the main metrics on the Balance Sheet. The Statement of Financial Position, or Balance Sheet, offers an overview of Assets, Liabilities and Equity. Assets are items the organization owns that can provide future economic benefit and thus they add value to the organization. Liabilities are what the organization owes and they decrease its value. The more Assets outweigh Liabilities, the stronger the financial health of the organization.

Assets are grouped based on their liquidity or how quickly they can be turned into cash. Current Assets can be quickly converted into cash. The more Current Assets the organization has, the better, as this means it can survive longer without borrowing money. Fixed Assets are physical items that last over a year and have financial value to the organization, such as equipment, computers and tools.

Liabilities represent financial obligations of the organization. They show indebtedness and are grouped based on their liquidity. Current Liabilities are those due in the current year and they represent money owed for operating expenses. Long-Term Liabilities represent debt that will not be due for at least a year.



MARCH 2025 **Financial** Report

UNITED WAY OF WHATCOM COUNTY

ABOUT THIS REPORT

This report provides monthly and year to date business insights for **United Way of Whatcom County**.

Objective is to show the variance in actual performance from what has been estimated and targeted for the time period **July 2024 - March 2025** .

The report contains forward-looking statements. They are based on management projections and on the information currently available to management. Forward-looking statements are not intended as guarantees of future performance and results, which remain dependent on many different factors; they are subject to a variety of risks and uncertainties, and are based on assumptions that may not prove accurate.

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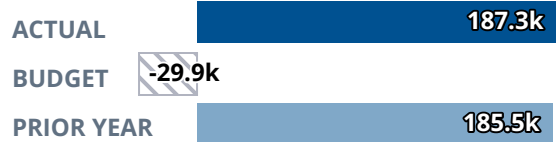
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Financial Highlights

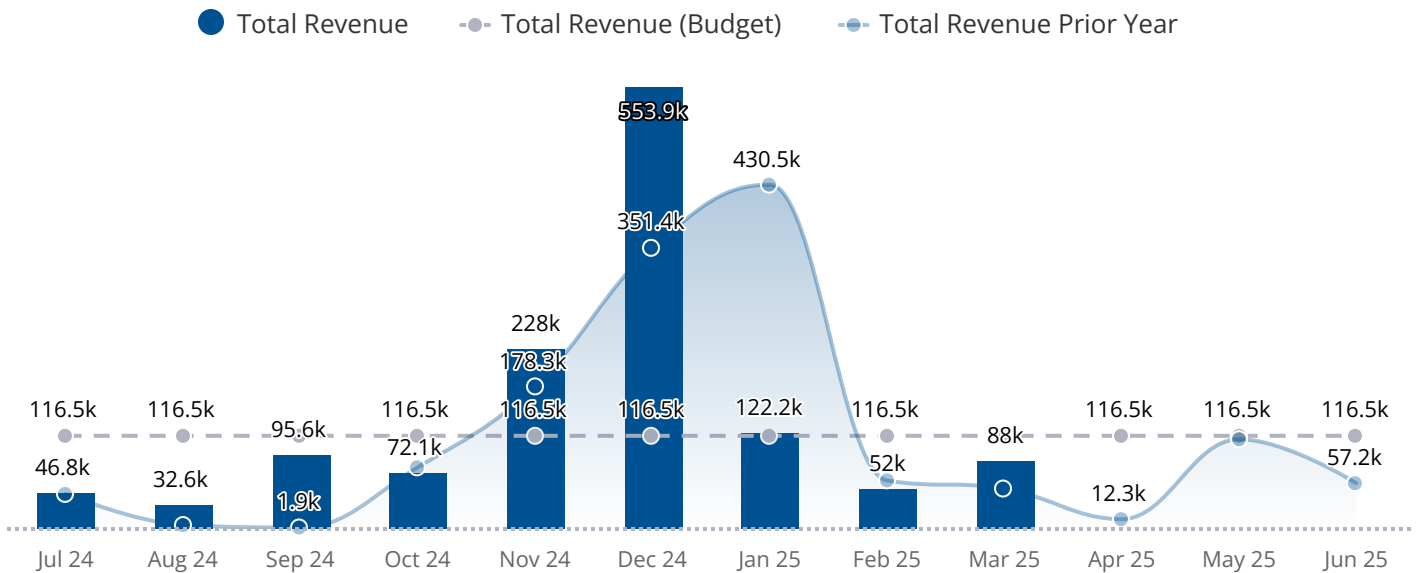
Total Revenue



Net Surplus



Total Revenue from Operations Trend | Annually



Financial Highlights

United Way of Whatcom County continues FY25 in a stable financial position with net assets of \$2.7M and a cash balance of \$350K. The organization's current ratio of 51.66 indicates there are adequate cash reserves to meet their short-term obligations.

For the nine months ended March 31, 2025, UWWC ended with a change in net assets of \$187K. Revenue is over budget by \$217K. Expenses are over budget by \$13K.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Financial Statements



Statements of Financial Position

As of March 31st, 2025



	Actuals	Prior Month	+/-	Prior Year	+/-
Assets					
Current Assets					
Cash & Cash Equivalents	350,669	336,634	14,035	573,434	(222,765)
Other Current Assets					
Accounts Receivable, Net	610,042	634,381	(24,339)	537,483	72,559
WaFd Bank - 7-month CD	78,506	77,723	783	75,229	3,277
Peoples Bank - 10-month CD	259,916	259,916	-	250,000	9,916
WaFd Bank - 13-month CD	78,694	77,826	868	75,232	3,463
WaFd Bank - 19-month CD	78,610	77,762	848	75,226	3,384
Schwab, Permanent Endowment	215,290	218,764	(3,474)	204,012	11,278
Schwab, Unrestricted Endow-Don	681,141	692,101	(10,960)	645,407	35,734
Schwab, Unrestricted Endowment	377,226	329,741	47,485	307,514	69,712
Prepaid Insurance	1,108	1,438	(330)	2,223	(1,115)
Prepaid Expense	4,264	5,294	(1,030)	5,195	(931)
Total Current Assets	2,735,466	2,711,579	23,887	2,750,956	(15,490)
Property and Equipment	8,135	8,519	(384)	21,646	(13,511)
Other Assets	5,302	5,302	-	17,618	(12,316)
Total Assets	2,748,903	2,725,400	23,503	2,790,220	(41,317)
Liabilities and Net Assets					
Liabilities					
Current Liabilities					
Accounts Payable	16,270	16,219	51	10,785	5,485
Credit Card Payable	4,639	3,690	948	9,219	(4,581)
Other Current Liabilities	32,043	24,247	7,796	40,239	(8,196)
Total Current Liabilities	52,952	44,156	8,795	60,244	(7,292)
Total Liabilities	52,952	44,156	8,795	60,244	(7,292)
Net Assets					
Net Assets with Donor Restrictions	83,313	83,313	-	83,313	-
Net Assets without Donor Restrictions	2,425,333	2,425,333	-	2,461,187	(35,854)
Net Income	187,306	172,598	14,708	185,476	1,830
Total Net Assets	2,695,951	2,681,244	14,708	2,729,976	(34,024)
Total Liabilities and Net Assets	2,748,903	2,725,400	23,503	2,790,220	(41,317)

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Statements of Activities

For the One Month Ended

March 31, 2025



	Actuals	Budget	+/-
Income			
Workplace Giving Pledges	10,088	100,000	(89,912)
Recurring Credit Card Gifts	2,470	-	2,470
One-Time Gifts	87,831	-	87,831
Designations - Partner	-	375	(375)
Campaign Sponsorships	-	4,167	(4,167)
Event Sponsorships	750	-	750
Restricted grants	-	2,213	(2,213)
Provisions for Uncollectibles	-	(6,000)	6,000
In-Kind Rent Revenue	909	874	35
Unrealized Gain/Loss-current	(21,341)	-	(21,341)
Interest Income	7,294	4,417	2,877
Miscellaneous Income	(273)	246	(519)
Other UW	204	833	(629)
Dolly Parton Imag. Lib. Grants	-	2,083	(2,083)
Dolly Parton Imag. Lib. Gifts	52	7,083	(7,032)
Services	-	167	(167)
Total Income	87,985	116,457	(28,473)
Expense			
Salary	27,287	30,057	(2,770)
Benefits and Taxes	12,742	8,245	4,496
Professional Fees	2,634	8,525	(5,891)
Office Supplies & Software	293	267	27
Campaign Supplies	-	417	(417)
Telephone	87	281	(193)
Postage	731	167	564
Rent & Lease	1,099	927	172
Occupancy	217	1,590	(1,373)
Repairs & Maintenance	2,685	1,840	845
Printing/Photo/Subscriptions	48	183	(135)
Travel/Auto/Meals	1,195	583	612
Campaign Functions	1,000	833	167
Board/Staff/Volunteer/Meetings	-	125	(125)
Professional Development - Staff	-	375	(375)
Membership Dues/Fees	26	1,300	(1,274)
Insurance	1,018	583	435
Advertising & Marketing	5,523	1,500	4,023
Miscellaneous	872	38	835
Fees	913	1,370	(457)
Depreciation	384	848	(464)
Agency Allocations	7,500	50,000	(42,500)
Child Care Grant Expense	-	2,391	(2,391)
Community Building Initiatives	-	417	(417)
Dolly Parton Imagination Lib.	5,098	6,917	(1,819)
In-Kind Rent	909	-	909

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Statements of Activities

For the One Month Ended

March 31, 2025



	Actuals	Budget	+/-
Total Expense	72,261	119,776	(47,515)
Net Operating Income	15,723	(3,319)	19,042
Other Income			
Total Other Income	-	-	-
Other Expense			
Bad Debt Expense	1,016	-	1,016
Total Other Expense	1,016	-	1,016
Net Profit	14,708	(3,319)	18,027

Statements of Activities

For the Nine Months Ended

March 31, 2025



	Jul 24 - Mar 25	Jul 24 - Mar 25	Actuals - Budget	Jul 23 - Mar 24
	Actuals	Budget	+/-	Actuals
Income				
Workplace Giving Pledges	654,315	900,000	(245,685)	657,865
Recurring Credit Card Gifts	20,079	-	20,079	7,112
One-Time Gifts	383,599	-	383,599	330,546
Designations - Partner	-	3,375	(3,375)	-
Campaign Sponsorships	90,000	37,500	52,500	50,055
Event Sponsorships	6,560	-	6,560	-
Restricted grants	22,750	19,913	2,838	10,500
Provisions for Uncollectibles	-	(54,000)	54,000	-
In-Kind Rent Revenue	8,180	7,865	315	8,074
Unrealized Gain/Loss-current	27,574	-	27,574	73,100
Realized Gain/Loss	(1,435)	-	(1,435)	-
Interest Income	46,200	39,750	6,450	28,790
Miscellaneous Income	11,438	2,212	9,226	3,361
Other UW	4,158	7,500	(3,342)	8,115
Dolly Parton Imag. Lib. Grants	17,000	18,750	(1,750)	21,621
Dolly Parton Imag. Lib. Gifts	724	63,750	(63,026)	-
Services	-	1,500	(1,500)	-
Total Income	1,291,141	1,048,115	243,026	1,199,140
Expense				
Salary	262,973	270,516	(7,543)	233,952
Benefits and Taxes	74,959	74,209	750	73,941
Professional Fees	71,801	76,725	(4,924)	64,629
Office Supplies & Software	2,836	2,400	436	2,696
Campaign Supplies	-	3,750	(3,750)	1,300
Telephone	2,361	2,527	(165)	2,643
Postage	4,436	1,500	2,936	1,311
Rent & Lease	9,729	8,339	1,391	9,353
Occupancy	4,234	14,308	(10,074)	3,758
Repairs & Maintenance	19,654	16,559	3,095	19,197
Printing/Photo/Subscriptions	389	1,650	(1,261)	2,025
Travel/Auto/Meals	5,916	5,250	666	4,401
Campaign Functions	3,967	7,500	(3,533)	834
Board/Staff/Volunteer/Meetings	461	1,125	(664)	1,405
Professional Development - Staff	3,124	3,375	(251)	2,031
Volunteer Training	-	-	-	26
Membership Dues/Fees	12,677	11,696	981	691
Insurance	5,630	5,245	385	5,394
Advertising & Marketing	10,139	13,500	(3,361)	7,835
Miscellaneous	1,274	338	937	109
Fees	14,892	12,330	2,562	11,842
Depreciation	9,217	7,630	1,588	13,511
Agency Allocations	464,500	450,000	14,500	470,625
Designations- Partner	6,619	-	6,619	4,119
Designations - Non-Partner	8,938	-	8,938	5,084

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Statements of Activities

For the Nine Months Ended

March 31, 2025



	Jul 24 - Mar 25	Jul 24 - Mar 25	Actuals - Budget	Jul 23 - Mar 24
	Actuals	Budget	+/-	Actuals
Designations – Other United Ways	11,352	-	11,352	3,220
United Way Worldwide Support	-	-	-	13,435
United Way's Pacific NW	272	-	272	3,184
Child Care Grant Expense	22,050	21,516	534	6,313
Community Building Initiatives	2,000	3,750	(1,750)	-
Dolly Parton Imagination Lib.	46,669	62,250	(15,581)	36,204
In-Kind Rent	8,180	-	8,180	8,074
Total Expense	1,091,250	1,077,986	13,264	1,013,144
Net Operating Income	199,891	(29,871)	229,762	185,996
Other Income	-	-	-	-
Total Other Income	-	-	-	-
Other Expense	-	-	-	-
Bad Debt Expense	12,586	-	12,586	520
Total Other Expense	12,586	-	12,586	520
Net Profit	187,306	(29,871)	217,177	185,476

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Statements of Cash Flows

For the Nine Months Ended

March 31, 2025



	Actuals	Prior Year	+/-
Operating Activities			
Net Income	187,306	185,476	1,830
Adjustments to Net Income			
Accounts Receivable	(157,610)	(101,234)	(56,377)
Prepaid Insurance	2,029	(859)	2,888
Prepaid Expense	1,688	2,733	(1,045)
Accumulated Depreciation	3,607	3,425	182
Accum.-Depr.-Leasehold	5,610	10,086	(4,476)
Accounts Payable	9,603	9,006	596
Payroll Taxes Payable	-	(2,971)	2,971
Accrued Expenses	-	2,898	(2,898)
Credit Card Payable	(4,871)	7,361	(12,232)
Accrued Vacation	759	-	759
Retirement payable	7,037	-	7,037
Accrued Bonus	-	(10,000)	10,000
Accrued Payroll	(13,670)	(9,942)	(3,728)
Total Adjustments to Net Income	(145,818)	(89,497)	(56,321)
Total Operating Activities	41,488	95,979	(54,491)
Investing Activities			
Schwab, Unrestricted Endowment	(66,275)	(24,851)	(41,424)
Schwab, Permanent Endowment	(8,995)	(16,533)	7,538
Schwab, Unrestricted Endow-Don	(28,507)	(52,340)	23,833
Equipment & Furniture	(708)	(6,112)	5,404
Total Investing Activities	(104,486)	(99,837)	(4,649)
Financing Activities			
Net Assets without Donor Restrictions:Unrestricted General	1,069,816	175,070	894,746
Net Assets without Donor Restrictions:Unrestricted Campaign	-	(171,598)	171,598
Net Assets without Donor Restrictions:Unrestricted Variable Comp.	-	(3,472)	3,472
Opening Balance Equity	(1,069,816)	-	(1,069,816)
Total Financing Activities	-	-	-
Net Cash Increase For Period	(62,998)	(3,857)	(59,140)
Cash at Beginning of Period	909,393	1,052,978	(143,586)
Cash at End of Period	846,395	1,049,121	(202,726)

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Notes



UNITED WAY
Whatcom County

STATEMENT OF ACTIVITIES

Over the current fiscal year United Way of Whatcom County generated Total Revenue from Operations of \$1,291,141. The costs of providing core operations, recorded as Labor Costs, amounted to \$0, leaving \$1,291,141 as Gross Margin. Since Gross Margin should be high enough to cover overhead costs recorded as Total Non Labor Expense of \$1,091,250, as well as leave a reasonable Net Surplus, knowing the Labor Costs helps estimate the organization's bottom line. If it increases, Net Surplus decreases. While this movement may be required to provide operations' development, the organization may have less surplus to expand programs. United Way of Whatcom County generated Net Surplus of \$187,306 over the current fiscal year.

Net Surplus Margin shows the surplus left per dollar of revenue. Non profit organizations generally operate with a range of 1% to 10% Net Surplus Margin, and that is generally considered an excellent ratio. If the organization has a low Net Surplus Margin it is making very little surplus after all costs. That implies the revenue from operations is getting eaten up by expenses. With a low Net Surplus, the organization is using all of its revenue to fund the operations. A high Net Surplus margin indicates the organization has solid opportunity to expand programming for its development.

STATEMENT OF FINANCIAL POSITION & CASH FLOW

Highlights' summary gives an overview of how efficiently United Way of Whatcom County is using its resources to fund its operations, while providing a snapshot of the main metrics on the Balance Sheet. The Statement of Financial Position, or Balance Sheet, offers an overview of Assets, Liabilities and Equity. Assets are items the organization owns that can provide future economic benefit and thus they add value to the organization. Liabilities are what the organization owes and they decrease its value. The more Assets outweigh Liabilities, the stronger the financial health of the organization.

Assets are grouped based on their liquidity or how quickly they can be turned into cash. Current Assets can be quickly converted into cash. The more Current Assets the organization has, the better, as this means it can survive longer without borrowing money. Fixed Assets are physical items that last over a year and have financial value to the organization, such as equipment, computers and tools.

Liabilities represent financial obligations of the organization. They show indebtedness and are grouped based on their liquidity. Current Liabilities are those due in the current year and they represent money owed for operating expenses. Long-Term Liabilities represent debt that will not be due for at least a year.



APRIL 2025 **Financial** Report

UNITED WAY OF WHATCOM COUNTY

ABOUT THIS REPORT

This report provides monthly and year to date business insights for **United Way of Whatcom County**.

Objective is to show the variance in actual performance from what has been estimated and targeted for the time period **July 2024 - April 2025** .

The report contains forward-looking statements. They are based on management projections and on the information currently available to management. Forward-looking statements are not intended as guarantees of future performance and results, which remain dependent on many different factors; they are subject to a variety of risks and uncertainties, and are based on assumptions that may not prove accurate.

Charts are shown to scale to present a true and fair view.

Elements that form the basis of analysis:

- Statement of Activity
- Statement of Financial Position
- Statement of Cash Flows
- Estimated data from Budget

Keys for charts and tables:





-  Actual data - solid
-  Budget data - striped
-  Positive effect on result
-  Negative effect on result

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Financial Highlights

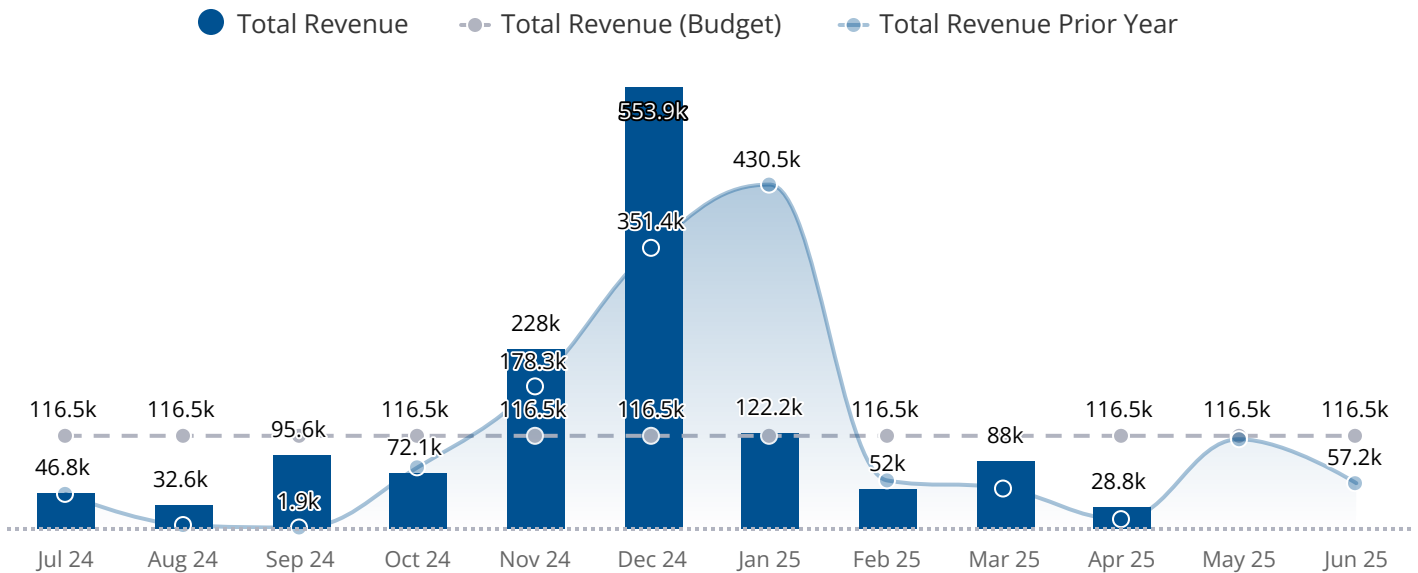
Total Revenue



Net Surplus



Total Revenue from Operations Trend | Annually



Financial Highlights

United Way of Whatcom County continues FY25 in a stable financial position with net assets of \$2.7M and a cash balance of \$550K. The organization's current ratio of 57.58 indicates there are adequate cash reserves to meet their short-term obligations.

Additionally, April payroll taxes and benefits are down from prior month due to retirement payment true up.

For the ten months ended April 30, 2025, UWWC ended with a change in net assets of \$151K. Revenue is over budget by \$184K. Expenses are under budget by \$33K.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Financial Statements



Statements of Financial Position

As of April 30th, 2025



	Actuals	Prior Month	+/-	Prior Year	+/-
Assets					
Current Assets					
Cash & Cash Equivalents	550,336	350,669	199,667	581,768	(31,433)
Other Current Assets					
Accounts Receivable, Net	502,428	610,042	(107,614)	513,396	(10,968)
WaFd Bank - 7-month CD	78,506	78,506	-	75,229	3,277
Peoples Bank - 10-month CD	262,473	259,916	2,557	250,000	12,473
WaFd Bank - 13-month CD	-	78,694	(78,694)	75,232	(75,232)
WaFd Bank - 19-month CD	78,610	78,610	-	75,226	3,384
Schwab, Permanent Endowment	214,136	215,290	(1,154)	197,926	16,210
Schwab, Unrestricted Endow-Don	677,487	681,141	(3,654)	626,129	51,358
Schwab, Unrestricted Endowment	322,688	377,226	(54,538)	298,329	24,359
Prepaid Insurance	3,271	1,108	2,163	1,805	1,466
Prepaid Expense	3,299	4,264	(965)	4,552	(1,253)
Total Current Assets	2,693,233	2,735,466	(42,233)	2,699,592	(6,359)
Property and Equipment	7,751	8,135	(384)	19,804	(12,053)
Other Assets	5,302	5,302	-	17,618	(12,316)
Total Assets	2,706,286	2,748,903	(42,617)	2,737,014	(30,728)
Liabilities and Net Assets					
Liabilities					
Current Liabilities					
Accounts Payable	8,006	16,270	(8,264)	23,499	(15,493)
Credit Card Payable	5,023	4,639	385	954	4,069
Other Current Liabilities	33,746	32,043	1,702	37,166	(3,420)
Total Current Liabilities	46,774	52,952	(6,177)	61,618	(14,844)
Total Liabilities	46,774	52,952	(6,177)	61,618	(14,844)
Net Assets					
Net Assets with Donor Restrictions	83,313	83,313	-	83,313	-
Net Assets without Donor Restrictions	2,425,333	2,425,333	-	2,461,187	(35,854)
Net Income	150,866	187,306	(36,440)	130,896	19,970
Total Net Assets	2,659,511	2,695,951	(36,440)	2,675,396	(15,884)
Total Liabilities and Net Assets	2,706,286	2,748,903	(42,617)	2,737,014	(30,728)

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Statements of Activities

For the One Month Ended

April 30, 2025



	Actuals	Budget	+/-
Income			
Workplace Giving Pledges	4,350	100,000	(95,650)
Recurring Credit Card Gifts	2,767	-	2,767
One-Time Gifts	2,713	-	2,713
Designations - Partner	-	375	(375)
Campaign Sponsorships	4,000	4,167	(167)
Event Sponsorships	500	-	500
Restricted grants	-	2,213	(2,213)
Provisions for Uncollectibles	-	(6,000)	6,000
In-Kind Rent Revenue	909	874	35
Unrealized Gain/Loss-current	(9,957)	-	(9,957)
Realized Gain/Loss	3,146	-	3,146
Interest Income	4,620	4,417	203
Miscellaneous Income	37	246	(209)
Other UW	3,331	833	2,498
Dolly Parton Imag. Lib. Grants	12,050	2,083	9,967
Dolly Parton Imag. Lib. Gifts	302	7,083	(6,781)
Services	-	167	(167)
Total Income	28,768	116,457	(87,689)
Expense			
Salary	27,438	30,057	(2,620)
Benefits and Taxes	4,517	8,245	(3,728)
Professional Fees	3,600	8,525	(4,925)
Office Supplies & Software	218	267	(49)
Campaign Supplies	-	417	(417)
Telephone	112	281	(168)
Postage	621	167	455
Rent & Lease	1,099	927	172
Occupancy	550	1,590	(1,040)
Repairs & Maintenance	1,483	1,840	(357)
Printing/Photo/Subscriptions	-	183	(183)
Travel/Auto/Meals	(269)	583	(852)
Campaign Functions	-	833	(833)
Board/Staff/Volunteer/Meetings	147	125	22
Professional Development - Staff	(897)	375	(1,272)
Membership Dues/Fees	-	1,300	(1,300)
Insurance	1,161	583	578
Advertising & Marketing	704	1,500	(796)
Miscellaneous	-	38	(38)
Fees	3,070	1,370	1,700
Depreciation	384	848	(464)
Agency Allocations	-	50,000	(50,000)
United Way Worldwide Support	3,613	-	3,613
Child Care Grant Expense	-	2,391	(2,391)
Community Building Initiatives	-	417	(417)

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Statements of Activities

For the One Month Ended

April 30, 2025



	Actuals	Budget	+/-
Dolly Parton Imagination Lib.	5,275	6,917	(1,642)
In-Kind Rent	909	-	909
Total Expense	53,735	119,776	(66,041)
Net Operating Income	(24,967)	(3,319)	(21,648)
Other Income			
Total Other Income	-	-	-
Other Expense			
Bad Debt Expense	11,473	-	11,473
Total Other Expense	11,473	-	11,473
Net Profit	(36,440)	(3,319)	(33,121)

Statements of Activities

For the Ten Months Ended

April 30, 2025



	Jul 24 - Apr 25	Jul 24 - Apr 25	Actuals - Budget	Jul 23 - Apr 24	Jul 23 - Jun 24	Current YTD - Prior Full Year
	Actuals	Budget	+/-	Actuals	Actuals	+/-
Income						
Workplace Giving Pledges	658,665	1,000,000	(341,335)	690,786	725,022	(66,358)
Recurring Credit Card Gifts	22,846	-	22,846	9,126	13,285	9,560
One-Time Gifts	386,312	-	386,312	335,989	392,204	(5,891)
Designations - Partner	-	3,750	(3,750)	-	-	-
Campaign Sponsorships	94,000	41,667	52,333	50,055	58,055	35,945
Event Sponsorships	7,060	-	7,060	-	-	7,060
Restricted grants	22,750	22,125	625	10,500	15,500	7,250
Provisions for Uncollectibles	-	(60,000)	60,000	-	-	-
In-Kind Rent Revenue	9,089	8,739	350	8,983	10,801	(1,712)
Unrealized Gain/Loss-current	17,617	-	17,617	37,933	78,819	(61,202)
Realized Gain/Loss	1,711	-	1,711	-	-	1,711
Interest Income	50,820	44,167	6,654	30,988	43,092	7,728
Miscellaneous Income	11,475	2,458	9,017	3,389	5,335	6,141
Other UW	7,489	8,333	(845)	12,079	12,127	(4,638)
Dolly Parton Imag. Lib. Grants	29,050	20,833	8,217	21,621	26,621	2,429
Dolly Parton Imag. Lib. Gifts	1,026	70,833	(69,807)	-	-	1,026
Services	-	1,667	(1,667)	-	-	-
Total Income	1,319,910	1,164,573	155,337	1,211,449	1,380,860	(60,950)
Expense						
Salary	290,411	300,573	(10,162)	258,469	317,884	(27,473)
Benefits and Taxes	79,476	82,454	(2,978)	82,273	97,968	(18,492)
Professional Fees	75,401	85,250	(9,849)	72,654	89,167	(13,766)
Office Supplies & Software	3,054	2,667	387	2,777	3,081	(28)
Campaign Supplies	-	4,167	(4,167)	1,300	1,300	(1,300)
Telephone	2,474	2,808	(334)	2,951	3,512	(1,039)
Postage	5,058	1,667	3,391	1,811	1,811	3,246
Rent & Lease	10,828	9,265	1,563	10,420	12,554	(1,726)
Occupancy	4,784	15,898	(11,114)	4,211	5,217	(433)
Repairs & Maintenance	21,137	18,399	2,738	24,396	29,658	(8,520)
Printing/Photo/Subscriptions	389	1,833	(1,444)	2,061	2,133	(1,744)
Travel/Auto/Meals	5,647	5,833	(187)	4,482	5,193	453
Campaign Functions	3,967	8,333	(4,367)	5,834	5,834	(1,868)
Board/Staff/Volunteer/Meetings	608	1,250	(642)	1,405	1,998	(1,390)
Professional Development - Staff	2,227	3,750	(1,523)	2,031	2,376	(149)
Volunteer Training	-	-	-	26	26	(26)
Membership Dues/Fees	12,677	12,995	(318)	691	781	11,896
Insurance	6,791	5,828	963	5,813	7,294	(503)
Advertising & Marketing	10,843	15,000	(4,157)	8,085	9,519	1,324
Miscellaneous	1,274	375	899	110	234	1,041
Fees	17,962	13,700	4,262	14,046	15,492	2,470
Depreciation	9,602	8,478	1,124	15,352	18,512	(8,911)
Agency Allocations	464,500	500,000	(35,500)	470,625	630,125	(165,625)
Designations- Partner	6,619	-	6,619	4,119	4,119	2,500

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Statements of Activities

For the Ten Months Ended

April 30, 2025



	Jul 24 - Apr 25	Jul 24 - Apr 25	Actuals - Budget	Jul 23 - Apr 24	Jul 23 - Jun 24	Current YTD - Prior Full Year
	Actuals	Budget	+/-	Actuals	Actuals	+/-
Designations - Non-Partner	8,938	-	8,938	5,084	5,084	3,853
Designations - Other United Ways	11,352	-	11,352	3,220	3,220	8,132
United Way Worldwide Support	3,613	-	3,613	16,354	16,354	(12,741)
United Way's Pacific NW	272	-	272	3,184	11,184	(10,913)
Child Care Grant Expense	22,050	23,907	(1,857)	6,313	18,113	3,938
Community Building Initiatives	2,000	4,167	(2,167)	-	-	2,000
Dolly Parton Imagination Lib.	51,944	69,167	(17,223)	40,951	50,496	1,448
In-Kind Rent	9,089	-	9,089	8,983	10,801	(1,712)
Total Expense	1,144,985	1,197,763	(52,777)	1,080,034	1,381,042	(236,057)
Net Operating Income	174,924	(33,190)	208,115	131,416	(182)	175,106
Other Income						
Total Other Income	-	-	-	-	-	-
Other Expense						
Bad Debt Expense	24,059	-	24,059	520	35,673	(11,614)
Total Other Expense	24,059	-	24,059	520	35,673	(11,614)
Net Profit	150,866	(33,190)	184,056	130,896	(35,854)	186,720

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Statements of Cash Flows

For the Ten Months Ended

April 30, 2025



	Actuals	Prior Year	+/-
Operating Activities			
Net Income	150,866	130,896	19,970
Adjustments to Net Income			
Accounts Receivable	(49,996)	(77,147)	27,150
Prepaid Insurance	(134)	(440)	307
Prepaid Expense	2,653	3,376	(723)
Accumulated Depreciation	3,992	4,146	(155)
Accum.-Depr.-Leasehold	5,610	11,207	(5,597)
Accounts Payable	1,338	21,720	(20,382)
Payroll Taxes Payable	-	(2,971)	2,971
Payroll taxes payable - FMLA	-	(106)	106
Accrued Expenses	-	(70)	70
Credit Card Payable	(4,486)	(904)	(3,582)
Accrued Vacation	1,491	-	1,491
Retirement payable	8,007	-	8,007
Accrued Bonus	-	(10,000)	10,000
Accrued Payroll	(13,670)	(9,942)	(3,728)
Total Adjustments to Net Income	(45,195)	(61,132)	15,938
Total Operating Activities	105,671	69,763	35,908
Investing Activities			
Schwab, Unrestricted Endowment	(11,737)	(15,665)	3,928
Schwab, Permanent Endowment	(7,841)	(10,446)	2,605
Schwab, Unrestricted Endow-Don	(24,853)	(33,062)	8,210
Equipment & Furniture	(708)	(6,112)	5,404
Total Investing Activities	(45,140)	(65,287)	20,147
Financing Activities			
Net Assets without Donor Restrictions:Unrestricted General	1,069,816	175,070	894,746
Net Assets without Donor Restrictions:Unrestricted Campaign	-	(171,598)	171,598
Net Assets without Donor Restrictions:Unrestricted Variable Comp.	-	(3,472)	3,472
Opening Balance Equity	(1,069,816)	-	(1,069,816)
Total Financing Activities	-	-	-
Net Cash Increase For Period	60,531	4,477	56,055
Cash at Beginning of Period	909,393	1,052,978	(143,586)
Cash at End of Period	969,924	1,057,455	(87,531)

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by accounting principles generally accepted in the United States of America are not included.

Notes



STATEMENT OF ACTIVITIES

Over the current fiscal year United Way of Whatcom County generated Total Revenue from Operations of \$1,319,910. The costs of providing core operations, recorded as Labor Costs, amounted to \$0, leaving \$1,319,910 as Gross Margin. Since Gross Margin should be high enough to cover overhead costs recorded as Total Non Labor Expense of \$1,144,985, as well as leave a reasonable Net Surplus, knowing the Labor Costs helps estimate the organization's bottom line. If it increases, Net Surplus decreases. While this movement may be required to provide operations' development, the organization may have less surplus to expand programs. United Way of Whatcom County generated Net Surplus of \$150,866 over the current fiscal year.

Net Surplus Margin shows the surplus left per dollar of revenue. Non profit organizations generally operate with a range of 1% to 10% Net Surplus Margin, and that is generally considered an excellent ratio. If the organization has a low Net Surplus Margin it is making very little surplus after all costs. That implies the revenue from operations is getting eaten up by expenses. With a low Net Surplus, the organization is using all of its revenue to fund the operations. A high Net Surplus margin indicates the organization has solid opportunity to expand programming for its development.

STATEMENT OF FINANCIAL POSITION & CASH FLOW

Highlights' summary gives an overview of how efficiently United Way of Whatcom County is using its resources to fund its operations, while providing a snapshot of the main metrics on the Balance Sheet. The Statement of Financial Position, or Balance Sheet, offers an overview of Assets, Liabilities and Equity. Assets are items the organization owns that can provide future economic benefit and thus they add value to the organization. Liabilities are what the organization owes and they decrease its value. The more Assets outweigh Liabilities, the stronger the financial health of the organization.

Assets are grouped based on their liquidity or how quickly they can be turned into cash. Current Assets can be quickly converted into cash. The more Current Assets the organization has, the better, as this means it can survive longer without borrowing money. Fixed Assets are physical items that last over a year and have financial value to the organization, such as equipment, computers and tools.

Liabilities represent financial obligations of the organization. They show indebtedness and are grouped based on their liquidity. Current Liabilities are those due in the current year and they represent money owed for operating expenses. Long-Term Liabilities represent debt that will not be due for at least a year.

UNITED WAY OF WHATCOM COUNTY
MEMORANDUM OF UNDERSTANDING

between

referred to hereafter as the Agency
and
United Way of Whatcom County
referred to hereafter as UWWC

The terms of this agreement shall be twelve months, commencing on July 1, 2025, and expiring June 30, 2026.

This statement of agreement defines the formal relationship between the Agency and UWWC. Significant commitments, made mutually and by each party, are included in this document and in related policies and procedures. In addition, there are many informal and cooperative ways in which the Agency and the UWWC system of partner agencies work together to better serve the people of Whatcom County.

1. Both UWWC and the Agency agree to:

- A. Maintain a volunteer governing board that is representative of the community and meet regularly to establish policy and exercise responsibility for the organization's administration and fiscal management.
- B. Work cooperatively and collaboratively with each other and with other agencies in meeting the health and human service needs of Whatcom County in promoting high standards of efficiency and effectiveness.
- C. Not discriminate in programs, services, staffing, and/or volunteer areas on the basis of race, color, gender, disability, sexual orientation, age, national origin, or religion. And agree to promote equal opportunity, diversity, equity, inclusion, and community representation in employment practices and the composition of the governing board.
- D. Provide services to those in need regardless of ability to pay, or race, religion, color, gender, nationality, sexual orientation, disability, age, or any other characteristic protected by law. We recognize that agencies may identify special needs in the community and target services to a specific population based on those needs, however, services must be open to all people in those populations.
- E. Maintain accurate financial records and a system of accounting in accordance with Generally Accepted Accounting Principles.
- F. Be incorporated in the State of Washington and maintain federal tax-exempt status under the Internal Revenue Code, 501 (c) (3).
- G. Comply with all applicable laws and regulations.

2. UWWC agrees to:

- A. Conduct an annual fund-raising campaign that is considered to be reasonably attainable.
- B. Provide oversight and accountability for funds raised and funds distributed.
- C. Improve the standard of health and human services in Whatcom County by encouraging coordination among agencies and identifying services that positively impact health and human service issues.
- D. Periodically conduct or participate in an assessment of the community for the purpose of identifying and reporting on critical health and human service needs.
- E. Conduct a communications program to promote public understanding of the role of UWWC and its partner agencies in improving the quality of life in Whatcom County.
- F. Communicate policy and procedure changes to partner agencies in a timely manner and seek input when appropriate.
- G. Make available to the public its 990 and annual audit.

3. Agency agrees to:

- A. Support and cooperate with UWWC and its partner agencies in the annual fundraising campaign, fund distribution, outcome measurement, community initiatives, and communications activities.
- B. Market and/or promote its partnership with UWWC. This could include any or all of the following: featuring the UWWC logo and acknowledging partnership on website, visual displays, in its facility, in annual report, and in any other print or electronic collateral; sharing and promoting partnership via social media; participating in UWWC campaign events; lending positive support to UWWC through personal contacts and publicity releases and conducting a UWWC campaign within the agency.
- C. Refrain from soliciting donor designations at workplace presentations or as part of the UWWC campaign.
- D. Provide UWWC financial, programming, and other reports as requested. Examples include funding applications; client characteristics; annual audit; year-end reports; and outcome measurements.
- E. Comply with all United Way Agency Relations policies and procedures as outlined in the Agency Relations Policy.

4. Additional Provisions

- A. As a condition of funding, UWWC requires Agency to certify compliance with the United States Patriot Act before funding can be issued.
- B. Agency will communicate with UWWC on any issues that may prompt community questions surrounding the Agency and/or program(s) and their operations. Such issues may include but are not limited to: changes in the Agency’s leadership (CEO/CFO/COO), changes in Board structure/membership, merger discussions, citations/violations/probationary status identified by any other funding sources or licensing bodies, closure or termination of program services, or any legal investigations.
- C. Payments will be made quarterly (August, November, February, and May) and will be prorated at one-quarter of the total grant award. The Agency’s allocation is dependent upon the successful completion of the UWWC fundraising campaign.
- D. Agency agrees to utilize UWWC funding in full within the twelve-month period of this agreement.
- E. This agreement may be terminated by either party upon 15 days written notice. UWWC funding will cease upon the effective date of termination. Funds intended for use after date of termination shall be returned to UWWC.
- F. UWWC reserves, in its sole discretion, the right to withhold, adjust or cancel grant payments as well as de-fund programs based upon an Agency’s willful failure to comply with the terms of this Agreement.

The terms of this agreement have been reviewed and accepted by the authorized Chairperson of UWWC and the Agency, with the authority of their respective Board of Directors.

Kristi Birkeland
President / CEO
United Way of Whatcom County

Executive Director / CEO / President
Agency

Date Submitted

Date Submitted

Policy Type: Operational | Fund Distribution
Policy Title: Agency Relations Policy
Originally Adopted: December 15, 2005
Last Amended: June 11, 2025

I. Agency Audits and Financial Statements

Agency will provide annual financial statements (audit, 990, financial review) to United Way for review.

1. A copy of the "Management Letter," if one is issued by the Certified Public Accountant, should be submitted with agency audits. If the agency chooses, it can include its comments to the management letter.
2. United Way reserves the right to request additional information or financial statements as needed and may suspend allocations for failure to comply.

II. Non-Discrimination Policy

United Way of Whatcom County requires grantees to agree they will not discriminate in programs, services, staffing, and/or volunteer areas on the basis of race, color, genetic information, gender, disability, sexual orientation, pregnancy, age, national origin, creed, or religion. This policy will allow grantees to target specific populations for services. However, these services must be open to all people in those populations.

III. Anti-Terrorism Compliance

All grant recipients funded by United Way of Whatcom County must comply with the Anti-Terrorism/Patriot Act.

IV. Agency Supplementary Fundraising

United Way of Whatcom County has the privilege and responsibility for soliciting the public on behalf of partner agencies in one community-wide fundraising drive per year. Those solicited include employee groups at their places of employment, corporate and other businesses, the labor community, and the public at large.

The success of the United Way campaign depends upon the cooperation of partner agencies, both in their enthusiastic support of the campaign and in their refraining from competing with United Way. Restrictions on partner agency fundraising are designed to focus all energies on campaign success, not to hinder partner agency's effort of self-support.

Partner agencies are expected to refrain from solicitation of employee groups during workplace campaigns or at their workplace for payroll deductions directed at organizations other than United Way of Whatcom County at any time of the year.

V. Fees for Service

The services provided by partner agencies of United Way of Whatcom County should be available to all regardless of income. However, it is recognized that some families and individuals can afford to pay part or all the cost of services. Partner agencies of United Way of Whatcom County are encouraged to establish equitable fees for services rendered.

VI. Funding Sources

United Way of Whatcom County encourages partner agencies to develop and maintain financial support sufficiently diverse to avoid over-dependency on any one source of income.

E-Signature Endorsement Record

Record Generated At: 2025-05-15 00:01:22 (UTC)
IP Address: 24.113.120.66

Endorsed Response

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Membership Certification for: Certification Year
United Way of Whatcom County 2025

Both the Board Chair and the Chief Professional Officer (CEO, President, Executive Director) must review and sign this form.

If your United Way does not have a CPO, a second board officer must review and sign.

Membership Certification Notes:

- For **2025**, all local United Ways are required to upload their current board roster (with member names and affiliations). This information will be used by UWW staff to work collaboratively with local United Ways to build or deepen relationships with partners that cross local United Way markets.
- The United Way Worldwide Membership Requirements are indicated in **bold**.
- The numbered question following each requirement describes indicators of compliance. Some questions describe indicators that are essential to meeting requirements and must be adopted. Other questions represent practices that United Way governing boards should consider adopting as they support accountability, ethics, transparency, or nonprofit sector best practices. **Provide an explanation for any "No" responses where applicable.**
- The **Leading Practices** sections at the end of each section, outline additional practices that United Way governing boards should consider as they identify opportunities to improve United Way operating practices. These sections are **optional**.
- All document uploads are now on the **last page** of this form. Unless otherwise noted, only upload **compressed PDF** files. All file sizes must be **2GB or smaller**.
- Responses will remain confidential and only shared in disaggregated form with Trustees, Membership Accountability Committee members, and staff of United Way Worldwide.
- **Questions?** Join our [Membership Office Hours](#) for help with DB2 and Membership Certification [here](#).

Saving and Resuming Your Certification: IMPORTANT: ONLY ONE (1) EMAIL ADDRESS CAN BE USED FOR SAVE & RESUME

- If you need to save your progress to submit later, click the *"Save my progress and resume later"* checkbox. You will be required to enter your email (please refrain from using personal email addresses) and create a password to save the form.
- You will receive an email confirmation with a link to pick up where you left off. If you click the link on the *original* email, this will start a new (blank) response. If you do not receive this email, check your junk/spam/clutter folders first. If the email is not there, submit a [Membership Certification Support Case](#) for further assistance.
- You will be asked to enter the email address and password you used to save the response.
- If you forget the email address and/or password, please submit a [Membership Certification Support Case](#) for assistance (bookmark it for future use!).

NOTE: Some questions in this certification survey apply only to United Ways with paid staff. Your response helps identify applicable questions.

Does your United Way have paid employees?
Yes

Requirement A: Tax-Exempt Status & Completion of the IRS Form 990

Is your United Way recognized as exempt from taxation under Section 501(c)(3) of the Internal Revenue Code as well as from corresponding provisions of other applicable state, local and foreign laws or regulations?
Yes

1. Did your United Way file the IRS Form 990, or 990-EZ or 990-N, in a timely manner (within ten and a half months of last fiscal year end)?
Yes

2. Enter the fiscal year of the most recent Form 990 filed with IRS (four-digit year):
2023

3. What version of the IRS Form 990 was most recently filed?
990

4. Was a copy of the IRS Form 990 provided to the organization's governing body (eg. Board of Directors) before it was filed?
Yes

5. Is your United Way properly classified as a public charity as evidenced by checking box 7 on Part 1 of Schedule A of the IRS Form 990?
Yes

6. Have you followed the UWW Implementation Standards for Membership Requirement A in completing the IRS Form 990?
Yes

7. Is the compensation for the top management official (e.g., CEO, executive director) and top financial official (e.g., chief financial officer) reported as required on the IRS Form 990?
Yes

8. For the prior fiscal year, did the organization become aware of a material diversion of the organization's assets? Per the IRS, a material diversion (e.g. unauthorized use of organizational assets) is more than 5% of gross annual receipts or more than \$250,000, whichever is less.
No

9. Does your United Way make the IRS Form 990 (990 E-Z or 990-N) available for public inspection (either on its website or for in-person inspection)?
Yes

Requirement B: Legal Requirements

Does your United Way comply with all applicable legal local, state, and federal operating and reporting requirements (e.g. non-discrimination)?
Yes

1. In the last 12 months, have there been any government agency-led investigation of your United Way for violations of local, state, or federal laws?
No

2. Does your United Way comply with provisions of Sarbanes-Oxley applicable to nonprofit corporations (whistleblower protection and implementation of document retention and destruction policies including electronic records)?
Yes

3. Does your organization promote itself as an equal opportunity employer?
Yes

4. Is your United Way currently registered to conduct charitable solicitations at the state and local level?
Yes

5. Is your United Way compliant with all provisions of the Fair Labor Standards Act?
Yes

6. Has your United Way adopted a non-discrimination policy that confirms the organization does not discriminate on the basis of age, race, national origin, religion, gender, disability, pregnancy, or veteran status?
Yes

7. Has your United Way adopted a policy that confirms the organization's commitment to providing an environment free from sexual harassment, including a commitment to investigate credible allegations? This policy must apply to United Way board members, volunteers, and employees, if any. Optional Upload: Sexual Harassment Policy
Yes

8. In the past 12 months, has your United Way maintained compliance with applicable U.S. sanctions laws, anti-money laundering ("AML") and anti-corruption/anti-bribery ("ABAC") laws? "Sanctions laws" refers to economic and trade sanctions against targeted foreign countries, terrorists, international narcotics traffickers, and other targets administered and enforced by the U.S. Department of the Treasury's Office of Foreign Assets Control. "AML" laws refer to laws and regulations implemented to laws to safeguard the U.S. financial system from the abuses of financial crime, including money laundering, terrorist financing, and other illicit financial transactions (e.g. 18 U.S.C. § 1956-1957). "ABAC" laws refer to laws which prohibit bribery of any kind in the United States or abroad (e.g. Foreign Corrupt Practices Act of 1977, as amended, 15 U.S.C. §§ 78dd-1, et seq.).
Yes

All organizations, including nonprofits, must maintain data using secure systems, policies, and procedures. The following questions reflect Federal laws as well as best practices to safeguard sensitive information and is based on IT frameworks such as National Institute of Standards and Technology (NIST), International Standard Organization (ISO) as well as best practices contained in Privacy Regulations such as California Consumer Privacy Act (CCPA), General Data Protection Act (EU) (GDPR) and Personal Information Protection and Electronic Documents Act (Canada) (PIPEDA). The [United Way Information Security](#) page on United Way Online includes a collection of informational resources regarding data security. Please consult with your organization's local legal counsel to determine what privacy laws apply to your United Way and how to comply with them.

9. Has your United Way established a donor and data privacy policy? Optional Upload: Donor and Data Privacy Policy
Yes

10. Has your United Way established a policy identifying the types of information that can and cannot be shared with vendors, other local United Ways and nonprofit partners? Optional Upload: Information Sharing Policy
Yes

11. Has your United Way established a data security risk assessment program?
Yes

These programs evaluate foreseeable threats that could result in unauthorized disclosure, misuse, alteration, or destruction of donor/volunteer information; the likelihood and potential damage of threats; and the sufficiency of policies, procedures, customer information systems, and other controls. See the [United Way IT Security Toolkit](#) for a risk assessment tool and on-demand training.

12. Has your United Way acquired a cyber-insurance policy to protect your organization against threats such as ransomware, phishing attacks and relational harm due to a data-related incident?
Yes

Protecting information, especially about our donors, is fundamental to donor trust. Due to the brand risk and the widespread nature of cyber-attacks, consideration of this coverage is essential to risk management/risk reduction. Consult an insurance professional as well as review your United Way's Directors & Officers liability policy to see if it includes coverage.

Please consult with your organization's local legal counsel immediately if you ever have reason to believe your organization (or its vendors with access to confidential information) ever experience any data incident so that they may advise your organization with respect to applicable laws and mitigation measures, including notification obligations. The National Association of Attorneys General (NAAG) defines a data breach as "the unlawful and unauthorized acquisition of personal information that compromises the security, confidentiality, or integrity of personal information." NAAG's [website](#) has additional information on this subject as well as links to the applicable state laws.

13 A: In the past 12 months, has your United Way experienced an incident that was deemed to be a "data breach"?
No

13 B: Has any third-party vendor that accesses or stores your United Way's sensitive or personal data experienced an incident that was determined to be a "data breach"?
No

13 D: In the past 12 months, has your United Way been contacted by any regulatory body or agency regarding the handling (e.g., acquisition, security, integrity, controlling, processing, etc.) of personal information?
No

Leading Practices: Legal Requirements

These questions are optional and represent leading practices that support implementation of the UWW membership requirements. No explanation is required for answering "no." These questions are provided as an opportunity to consider the inherent value in acting to move the answer to "yes."

LP B1: Has your United Way identified someone, ideally an employee or consultant, who is responsible for the organization's data security, data privacy, and staff training on data security and privacy as part of their job description?
Yes

LP B2: Does your United Way have a plan to maintain business continuity in the event of a short-term disruption or major disaster? Plans include how decisions are made to determine severity and actions, resource identification, and communication.
Yes

LP B3: Is your United Way prepared with a plan and identified team to investigate, address, resolve any general or data-related incidents? Plans might include secure communications protocol, legal counsel, cyber-insurance, and a protocol for handling an incident under crisis.
Yes

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Requirement C: Governance

Does your United Way have an active, responsible, and voluntary governing body which ensures effective governance over the policies and financial resources of the organization?

- Yes
- 1. Does the board approve the annual budget?
Yes
- 2. Does the board, or board-delegated committee, review financial statements on at least a quarterly basis?
Yes
- 3. Does your United Way's governing board review its bylaws, policies (e.g., gift acceptance, social media, finance, non-discrimination, sexual harassment, and personnel policies) and governance documents at least once every three years?
Yes
- 4. Do your United Way's bylaws include term limits? Optional Upload: Organizational Bylaws
Yes
- 5. Are meeting minutes maintained for all governing board meetings?
Yes
- 6. Does your board meet at least quarterly?
Yes
- 7. Please provide percentage of board meetings for the last year where your board met quorum requirements. Quorum requirements should be specified in your organization's bylaws.
100
- 8. Is the external auditor/public accountant engaged by and working for the board or board-appointed committee?
Yes
- 9. Does your board review the independent annual audit (or financial review if annual revenue is less than \$500,000), and management letter and is the audit (or review) presented to the board by the auditor or audit committee chair?
Yes
- 10. Does the board or audit committee review the auditor's management letter (if financial statements are audited) and take appropriate actions to minimize any risks identified?
Yes
- 11. Did the board approve the process for determining the CEO's compensation (e.g., type of comparability data, independent members of the board reviewing and approving CEO compensation)?
Yes
- 12. Did the board specifically set and approve the CEO's compensation?
Yes
- 13. Does your board establish performance expectations for the CEO annually and have a written performance review process in place to guide and assess the performance?
Yes
- Please provide the date of the last CEO performance review.
10/30/2024
- 14. Does your board have a process to identify and recruit well-qualified board members to ensure inclusive and sustainable United Way leadership? Required Upload: Current Board Roster with names and organizational/corporate affiliations.
Yes
- 15. Does your organization have a written board member agreement that outlines expectations of service? Optional Upload: Board Member Agreement
Yes
- These agreements include sections on board member duties (duty of care, duty of loyalty, duty of obedience), the organization's values, expectations for fundraising and personal giving, participation on committees, meeting attendance, attending training, promoting the organization's values and confidentiality requirements. Best practice includes confirmation of what the organization provides to the board (protection from liability through D&O insurance coverage, accurate and timely reports and meeting materials, recognition for service).**
- 16. Does your United Way's board and senior management collaborate on the development of a strategic plan? Optional Upload: Strategic Plan
Yes
- 17. Does your United Way have a scorecard to measure progress against the strategic plan?
Yes

Leading Practices: Governance

These questions are optional and represent leading practices that support implementation of the UWW membership requirements. No explanation is required for answering "no." These questions are provided as an opportunity to consider the inherent value in acting to move the answer to "yes."

- LP C1: Does your United Way have a board-approved business expense reimbursement policy?
Yes
- LP C2: Does the board regularly (at minimum once every three years) self-assess to ensure the organization, CEO (if any), and the board are working on the most relevant, mission-critical issues?
Yes
- LP C3: Does the board proactively support, engage, and drive fundraising efforts year-round to ensure adequate resources for your United Way?
Yes
- LP C4: Does your United Way regularly provide training (e.g., onboarding, access to conferences, webinars, outside speakers) to governing board members?
Yes

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Requirement D: Diversity, Equity & Inclusion

This section is suspended for 2025.

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Requirement E: Brand & Trademark

Does your United Way represent itself as a United Way in accordance with all United Way Worldwide trademark standards and requirements, including those contained in the licensing agreement?

Yes

1. Does your organization's name include a geographic modifier (e.g., United Way of XYZ County), and is the full corporate name included in public advertising (e.g., broadcast, print, electronic, email, social media, website)?

Yes

2. Does your United Way follow United Way brand identity guidelines in all respects?

Yes

3. Has your United Way formed, or serve as fiscal agent for, an affiliated entity? If yes, upload any associated incorporation documents and terms of agreement. To learn more about affiliate organizations, click here.

No

Please provide an explanation:

N/A

4. Does your United Way (and any affiliated entities your United Way may have formed or serve as the fiscal agent of) only solicit businesses located in your zip codes on file at United Way Worldwide (GiftLink)?

Yes

5. Does your United Way (and any affiliated entities your United Way may have formed or serve as the fiscal agent of) limit its workplace solicitations to individuals who work at facilities in your zip codes on file at UWW?

Yes

6. Does your United Way (and any affiliated entities your United Way may have formed or serve as the fiscal agent of) limit its non-workplace solicitations of individuals to your zip codes on file at UWW (e.g., home addresses in your United Way's territory, special events in your United Way's territory)?

Yes

7. Does your United Way attest that no paid staff and/or volunteers are using their United Way title and/or the Licensed Marks, inclusive of the United Way name, to market or endorse a third party's offering (e.g. training, product, service, conference, etc.), whether or not to other local United Ways or audiences external to the United Way Network?

Yes

Leading Practices: Brand & Trademark

These questions are optional and represent leading practices that support implementation of the UWW membership requirements. No explanation is required for answering "no." These questions are provided as an opportunity to consider the inherent value in acting to move the answer to "yes."

LP E1. Has your United Way reviewed its Guidestar profile since July 1, 2024, to ensure all information is accurate and that 990s are available for public review?

Yes

Guidestar (www.guidestar.org) receives IRS Forms 990 directly from the IRS. Confirming your United Way's 990s have been transmitted by the IRS to Guidestar can prevent loss of tax-exempt status for failing to file the 990 for three years. Guidestar also provides a transparency seal to tax-exempt organizations that provide additional basic and readily available information about their organization. More here: <https://help.guidestar.org/en/collections/1020381-how-to-update-your-guidestar-nonprofit-profile>

LP E2. Has your United Way reviewed iGuide and updated its profile, Focus Areas and Agencies since July 1, 2024?

Yes

Profiles in iGuide (www.iguide2.org) are used on third-party platforms and maintaining accurate and updated information is essential to many corporate campaigns. Completion of Focus Areas differentiates United Ways from other charities on these platforms.

Requirement F: Membership Investment

Does your United Way provide financial support to United Way Worldwide in accordance with the membership investment formula?

Yes

1. Will your United Way's 2025 membership investment be paid at least quarterly?

Yes

*The UWW Board of Trustees adopted the **UWW Member in Good Standing & Voting Eligibility Policy** on December 5, 2023. The Policy sets forth the process to identify UWW Members who are "in good standing", including, "Current in the payment of dues, meaning: i) no more than two quarters of invoiced dues, which are not subject to a Good Faith Dispute, not having been satisfied within 30 days after their prescribed due date as noted on the dues invoice in full; or ii) in circumstances where the Permanent Member is subject to a payment plan approved by UWW's Finance team, current in fulfilling payment obligations established in that payment plan".*

Requirement G: Code of Ethics

Does your United Way adhere to a locally developed and adopted code of ethics for volunteers and staff, which includes provisions for ethical management, publicity, fundraising practices, and full and fair disclosure?

Yes

1. Do all staff and board members verify annually in writing that they have reviewed the code of ethics? Optional Upload: Code of Ethics

Yes

2. Does your United Way have a written conflict of interest policy that includes a process for reporting and resolving conflicts of interest should they occur?

Yes

3. Are the board members and staff required to disclose in writing, on an annual basis, any potential conflicts of interest?

Yes

4. Does your United Way's code of ethics or conflict of interest policy prohibit nepotism (granting employment or contracts to family members and close personal friends)?

Yes

Note: if a contract or other business is awarded to a family member or close personal friend, the relationship must be disclosed and the contract approved by your United Way's governing board.

5. Does your United Way have a whistleblower policy including a confidential process to raise and address issues?

Yes

6. Does the code of ethics or conflict of interest policy instruct the board and staff to avoid conflicts of interest that would act against the best interest of United Way and include guidance for reporting and resolving conflicts of interests or ethical questions should they occur?

Yes

7. Has your United Way established a formal process (e.g., dedicated email, website, or tip line, etc.) for reporting concerns (e.g., ethical breaches, malfeasance)?

Yes

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Requirement H: Audit

Organizations with annual revenue totaling less than \$500,000 may have their financial statements annually reviewed rather than audited by an independent public accountant provided they also conduct an independent internal controls assessment at least once every three years.

If your United Way's annual revenue was less than \$500,000 and you produced financial statements review by an independent public accountant, select "Yes".

Does your United Way have an annual audit conducted by an independent certified public accountant whose examination complies with generally accepted auditing standards and generally accepted accounting principles?
Yes

**Based upon your United Way's annual revenue, you may not be required to answer some of the follow-up questions below.
For United Ways with annual revenue of less than \$500,000, please indicate if your financial statements were audited or reviewed.**

1. Please select your United Way's annual revenue range.
More than \$500,000 but less than \$4 Million

2. Were your United Way's financial statements for the year (whether your organization uses a calendar year or fiscal year) that ended in 2024 audited by an independent certified public accountant?

Yes

3. Was the auditor's opinion unqualified/unmodified (aka a "clean audit")?

Yes

4. This question is not required.

5. Four-digit fiscal year of most recent audit or review. Optional Upload: Audit or Review

2023

6. This question is not required.

7. This question is not required.

8. This question is not required.

9. This question is not required.

10. Has your United Way followed the UWW Implementation Standards for Membership Requirement H in preparing the audited financial statements?

Yes

11. How much does your United Way have in operating reserves, per the most recent Statement of Financial Position (balance sheet)? Please enter dollar and cents only. (Ex: 12345.67)

2417197.65

Operating reserves are calculated from the Statement of Financial Position (balance sheet) as follows: Unrestricted, undesignated net assets less net fixed assets (property & equipment net of depreciation and net of any borrowing secured by fixed assets).

12. How many months of expenses does your United Way's operating reserves (cash or cash equivalents) represent?

More Than 12 Months

At a minimum, United Ways should maintain at least three months of expenses including grants to other organizations in operating reserves; higher reserves may be required based on other factors (economy, likelihood of disaster, and any risks that will interrupt cash flow). Calculate this using the organization's annual expense budget, dividing by 12 to determine one month's expenses. Divide the operating reserves by one month's expense to determine the number of months the reserves will cover. If your organization has little to no operating reserves, it is an indication that a financial crisis is imminent and immediate steps must be taken to restore stability.

13. Has the board, or board-delegated committee, approved the current provision for uncollectible pledges (estimated shrinkage)?

Yes

14. This question is not required.

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Requirement I: Self-Assessment

Please note that the [Thriving United Way Self-Assessment](#) launched in 2024 is the preferred option for meeting this requirement.

In the last three years, did your United Way conduct and submit to UWW a copy of its volunteer-led self-assessment of its community impact work, financial management, and organizational governance and decision making?
Yes
Indicate the four-digit year of your last self-assessment.
2024

Requirement J: Database II

Will your United Way submit Database II to UWW by June 30, 2025?
Yes

Requirement K: Income and Expense Survey

This section is suspended for 2025.

Requirement L: Campaign Reporting

Does your United Way adhere to standard accounting guidelines contained in the Database II Survey in reporting campaign revenue and resources generated to United Way Worldwide?
Yes
1. Are amounts reported on Database II provided in accordance with the NPC Total Resources Generated Policy?
Yes
2. Has your United Way talked with neighboring United Ways and United Ways with whom you share accounts to ensure that your campaign proceeds are being properly reported in accordance with NPC policies?
Yes

Requirement M: Cost Deduction Standards

Does your United Way adhere to the following cost deduction standards on designations (agency transactions): a) fees charged will be based on actual expenses; b) will not deduct fundraising or processing fees from designated gifts originating by or from another United Way organization?
Yes
1. Does your United Way allow donor-designated contributions? If the answer is "No", you may skip the next three questions.
Yes
2. Have you calculated the maximum cost deduction rates according to the Cost Deduction Standards for Membership Requirement M and are the rates charged at or below those rates?
Yes
3. Has your United Way's board, or board-delegated committee, approved the currently used cost deduction rates for fundraising and management/general expenses?
Yes
4. Does your United Way pay designated gifts quarterly and include reports required under this standard?
Yes

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UNITED WAY WORLDWIDE LICENSING AGREEMENT

This license agreement ("License") confirms in writing the terms of your organization's rights to use certain registered trademarks of United Way Worldwide ("UWW") as a United Way Member Organization (or, where applicable, a provisional member) ("UWMO") in good standing.

TRADEMARKS COVERED UNDER THIS LICENSE ARE:

- A) Collective Membership Marks ("CMMs"): CMMs are those trademarks that UWMO's may use to indicate membership in the United Way network in advertising and other promotional materials. CMMs are the United Way name and logo, which are subject to change at the sole discretion of UWW. The current CMMs are set forth on Exhibit A hereto (together, the Masterbrand).
- B) Licensed Marks: Licensed Marks are those trademarks that may be used by UWMO's in connection with charitable activities including fundraising and community impact as described in Paragraph 5 below. Licensed marks are:
- The Masterbrand
 - UNITED IS THE WAY™
 - LIVE UNITED®
 - GIVE. ADVOCATE. VOLUNTEER.®
 - UNITED WE FIGHT. UNITED WE WIN. LIVE UNITED.®
 - The Marks: The "Marks" refers to the CMMs and the Licensed Marks.

THE TERMS OF THIS LICENSE ARE:

1. This License is royalty-free, non-transferrable, non-assignable, and non-sublicensable (except as explicitly provided for herein) and exclusive for the geographic area assigned to UWMO through the designated ZIP code(s) on file at UWW in GiftLink (Solicitation/Service Area).
2. UWW retains the right to use the Marks on a worldwide basis. UWMO recognizes UWW's exclusive ownership of all right, title, and interest in and to the Marks and the goodwill appurtenant thereto and any other Marks which hereafter may be adopted by UWW or UWMO. UWMO recognizes that the Marks are good and valid and that UWMO has no rights therein except those rights set forth in this License. UWMO shall not register any Marks or substantially similar variations of any marks owned by UWW as trademarks or service marks. UWMO agrees to execute any and all documents and agreements reasonably necessary to the registration and protection of the Marks and to confirm ownership by UWW of all right, title, and interest in the Marks. UWMO further agrees that it shall not attempt to register or otherwise gain any right in or to any service mark or trademark that is confusingly similar to any of the Marks or any mark adopted in the future by UWW.
3. Registration of domain names and social media handles using any UWW trademarks, or substantially similar variations, must be pre-approved by UWW's Director of Membership Accountability or UWW's Chief Marketing Officer and shall be subject to the terms of this License. UWMO shall include a geographic identifier in domain names and social media handles.
4. UWMO agrees not to raise or cause to be raised, any question concerning or objection to the validity of the Marks, or to UWW's ownership thereof, and acknowledges that any and all uses of the Marks by UWMO shall inure to the benefit of UWW.
5. The duration of this License shall coincide with the duration of UWMO's membership in UWW, subject to earlier termination as set forth in Paragraph 13 of this Agreement.
6. All rights not expressly granted in this License shall remain with UWW. UWMO shall use the Licensed Marks only in connection with its charitable fundraising, resource allocation to social service organizations concerned with health, welfare, recreation, and other human care services, or community impact and public education activities ("the Licensed Services") and not for any other services, products or purposes not expressly provided for herein. Activities undertaken by UWMO in the course of providing the Licensed Services must be compatible with and complement the United Way mission and values and may not damage the reputation or interests of the United Way system, the CMMs, or the Licensed Marks, subject to the discretion of UWW.
7. UWMO paid staff and volunteers are prohibited from using their United Way title and/or the Licensed Marks, inclusive of the United Way name (e.g. United Way Worldwide, local United Way name, United Way state association name), to market or endorse a third party's offering (e.g., training, product, service, conference, etc.), whether or not to other local United Ways or audiences external to the United Way Network. This provision survives the termination of this License or the separation of such person from any role(s) held with a UWMO.
8. UWMO may use the CMMs to indicate membership in UWW in advertising and promotional materials.
9. UWMO shall protect the name and reputation of United Way organizations through responsible and ethical behavior and practices:
 - A) The Marks shall only be used according to the policies, quality and graphics standards set forth in the United Way Brand Standards & Guidelines that form a part of the UWW annual membership package and are available at United Way Online. This License, the Marks, and the Brand Standards & Guidelines are subject to revision by UWW in its sole discretion from time to time.
 - B) UWMO shall afford UWW reasonable opportunities to inspect and monitor the activities of UWMO in order to verify UWMO's use of the Marks is in compliance with the terms of this License and the United Way Brand Standards & Guidelines.
 - C) UWMO shall send a notice to brand@uww.unitedway.org immediately if they become aware of any potential infringement or unauthorized use of the Marks. UWW shall have the sole right, at its discretion, to enforce its rights in and to the Marks against all third-party infringers, and Members shall provide all reasonable assistance to UWW in any such enforcement action.
 - D) UWMO shall not, directly or indirectly, use the Marks, allow others to use the Marks or give the appearance of using the Marks to (i) "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office" as set forth in IRS Rev. Rul. 2007-41, (ii) promote or engage in discrimination on the basis of a person's race, color, religion, national or ethnic origin, sex (including pregnancy), sexual orientation, gender identity or expression, age, disability, military or veteran status, or other characteristics(s) protected by law, or knowingly support of any person or entity that engages in these activities; or (iii) otherwise engage in any purpose or in any manner that is not permitted under Section 501(c)(3) of the Code.
10. UWMO shall use the trade name "United Way" as part of its business name on the same terms and conditions in accordance with this License and the Brand Standards & Guidelines. Any changes to the business name must be preapproved by the UWW Membership Accountability Committee.
11. UWMO shall use a geographic identifier, such as United Way Anytown, in any materials distributed to the public, including but not limited to advertising, promotional, and fund solicitation materials outside of a workplace campaign, whether print or electronic media or television or radio (collectively, "Promotional Media"), where Promotional Media is likely to extend beyond the borders of UWMO Solicitation/Service Area. In cases where UWMOs collaborate in the same media market to share radio or television advertising, the geographic modifier of each of the participants or a UWW approved regional geographic modifier must be used.
12. This License is personal to UWMO.
 - A) This License and the rights granted to UWMO herein shall not be assignable, directly, or indirectly, without the written consent of UWW.
 - B) UWMO shall not sublicense the Marks or engage in any activity where outside parties will use the Marks, including by identifying UWMO or "United Way" as a customer or user of the third party's goods or services or to promote the goods or services of such third party's which are not Funded Agencies (as defined below).
 - C) UWMO may grant sublicenses to use the Masterbrand only to qualifying United Way agencies, including funded agencies within UWMO's Solicitation/Service Area, for the limited purpose of identification as a United Way Funded Agency. To grant such a sublicense, UWMO and the Partner Company must enter into a written sublicense agreement that:
 - (i) Clearly states that the Funded Agency has received monetary or in-kind support from UWMO;
 - (ii) Requires the Funded Agency to use the Masterbrand in conformity with the terms, conditions and policies set forth in the Brand Standards & Guidelines, which may be changed at UWW's sole discretion from time-to-time;
 - (iii) Requires that Funded Agency recognizes UWW's exclusive ownership of all right, title, and interest in and to the Masterbrand and the goodwill appurtenant thereto;
 - (iv) Prohibits the Funded Agency from combining the Masterbrand with marks of any other person or entity without the express written consent of UWW, which may be withheld at UWW's sole discretion; and
 - (v) Requires that Funded Agency comply with all applicable laws and regulations.
13. This License will remain in effect for the duration of your UWMO membership in UWW or until your UWMO:
 - A) Elects not to renew membership; or
 - B) Gives sixty (60) days' notice of termination to UWW; or
 - C) Has its membership canceled or revoked; or
 - D) Is terminated under the terms of this Paragraph; or
 - E) Fails to cure a breach of this License within sixty (60) days following the receipt of a written demand by UWW to cure the breach; or

- F) Ceases to exist as a legal entity (specifically, the legal entity which was admitted to membership) or announces publicly its intent to discontinue such existence, whichever occurs first.

14. Upon termination of this License, UWMO shall:

- A) immediately discontinue all use of the Marks and cease holding itself or persons associated with UWMO as a member of or in any manner associated with UWW; and shall further:
- B) promptly (and in any event within ten (10) days of the termination of this License):
- (i) Take all necessary steps to remove the name "United Way" or any reference to United Way from UWMO's corporate name or any registered trade name(s);
 - (ii) dispose of, by delivery to UWW or by destruction, at its option and free of any charge to UWW, all Promotional Media and all other material bearing any of the Marks within UWMO's control;
 - (iii) close or rename any domain name or social media account where such name includes the Marks or any reference that may be confusingly similar to the Marks, or where it is not possible to immediately close or rename such accounts, transfer ownership and control of such account or registration to UWW (or, at UWW's direction, a local United Way) free of any charge to UWW (or such other local United Way); and
 - (iv) terminate any sublicenses granted by UWMO to any third party, other than sublicenses to a funded agency, which UWMO shall assign all right, title and interest in and to sublicenses to a funded agency to UWW (or, at UWW's direction, a local United Way).

Once this License has been terminated, UWMO may not resume the use of the Marks without UWW's consent.

15. Guidelines for use of the Marks on Licensed Products, with Licensed Services and in Cause-Related Marketing

- A) LICENSED PRODUCTS
- (i) UWW has licensed certain preferred vendors ("Preferred Vendors") to produce a wide variety of products bearing the Marks ("Licensed Products") for use by UWMO's in their fundraising and other activities.

Such products include those bearing the Marks to show membership in UWW, may be used in campaigns, and may be used for various other purposes on promotional materials such as rings, bags, apparel, cups, emblematic jewelry, certificates, pins and signs. UWMO may use and distribute Licensed Products bearing both the Masterbrand mark and localized marks through a Preferred Vendor. UWMO may also obtain localized Licensed Products from a Preferred Vendor for purposes of resale to members of the public or donor companies; provided that UWMO must put in place controls to ensure that any such uses comply with this License and the policies, quality and graphics standards set forth in the United Way Brand Standards & Guidelines. The list of UWW Preferred Vendors can be found at [United Way Online](#).
 - (ii) Should any UWMO wish to obtain Licensed Products from vendors other than the posted UWW Preferred Vendors, such orders are required to use the full name of UWMO whenever the Marks appear and UWMO must put in place controls to ensure that any such uses comply with this License and the policies, quality and graphics standards set forth in the United Way Brand Standards & Guidelines. Alternative Vendors, including those vendors that provide discounted or donated products, should be directed to brand@unitedway.org. A list of Preferred Providers can be found at [United Way Online](#).
 - (iii) UWMO may continue to directly sublicense local vendors (Local Vendors) for the provision of the following items for direct use by UWMO, not to include resale; provided that any such sublicense must comply with this License and the policies, quality and graphics standards set forth in the United Way Brand Standards & Guidelines:
 - (a) Office stationery (letterhead), envelopes, business cards, pledge cards.
 - (b) Promotional brochures and posters describing UWMO's activities that include only the Licensed Marks and do not include other UWW trademarks not covered by this License as set forth on Exhibit A.
 - (c) Multimedia and/or digital materials (such as emails, campaign videos and website design) for UWMO's use.
- B) SERVICES - The rules set forth in Paragraph 15 A pertaining to Alternative Vendors apply equally to contracting with vendors to provide services identified by the Marks on behalf of UWMO such as training products. Any vendor selected by a UWMO to provide services under the Marks must apply to UWW to obtain a license prior to any use of the Marks in connection with the provision of such services.
- C) CAUSE-RELATED MARKETING - Cause-related marketing (Cause Marketing) is defined as a program in which a company promotes a product or service with a promise or representation of a benefit to United Way. Examples include consumer directed programs in which a company promises to direct a portion of sales proceeds to United Way or when the purchase of a product or service triggers a United Way donation.

UWMO may use the Marks in a Cause Marketing program ("Program") with a partner company ("Partner Company") within UWMO Solicitation/Service Area in accordance with the following terms:

- (i) The products or services offered by the Partner Company through the Program must be compatible with and complement the United Way mission and values.
- (ii) UWMO does not expressly endorse Partner Company products or services.
- (iii) Programs with Partner Companies that engage in the following are excluded:
 - (a) manufacture or sale of firearms or ammunition,
 - (b) production of tobacco products,
 - (c) production or distribution of adult entertainment,
 - (d) gaming or gambling activities, and
 - (e) production of cannabis/marijuana products.
- (iv) The Partner Company must have a high degree of integrity, a strong corporate reputation and warrant that it will maintain a high level of quality of the products or services offered as part of the Program and to be identified by the Marks.
- (v) UWMO and the Partner Company must enter into a written sublicense agreement that:
 - (a) Clearly states the promotional or financial benefit of the Program to UWMO and requires preapproval by UWMO of all marketing and communications materials related to the Program;
 - (b) Requires the Program to use the full name of UWMO whenever the Marks appear;
 - (c) Requires all Program materials to clearly state the mission-related charitable activities that proceeds will be used to support in the applicable community;
 - (d) Requires that commercial co-venturer comply with all applicable laws, regulations, license or registration requirement to conduct, produce or promote the program;
 - (e) Prohibits the Marks being combined with or appearing alongside trademarks owned by others, including trademarks of affiliates of the co-venturer or third parties, without the express consent of UWW; and
 - (f) The Program must disclose to donors the amount/percentage of purchase or funds to be donated to UWMO.

Programs extending beyond UWMO Solicitation/Service Area must be pre-approved by UWW. UWW reserves the right to object to any particular service, product or event, if in its discretion, it may damage the reputation or interests of the United Way network.

16. Guidelines for use of the Marks by UWMOs in Raffles, Contest Prizes, Auctions

The Marks may be used only for those raffles, prizes, or auctions in which:

- A) The product or service offered is compatible with and complements the United Way mission and values.
- B) The UWMO does not expressly endorse the products or services.
- C) The following products or services are not awarded:
 - (i) firearms and ammunition,
 - (ii) tobacco products,
 - (iii) adult entertainment,
 - (iv) gaming or gambling, and
 - (v) cannabis/marijuana products.

Exceptions to these prohibitions may be granted on a limited basis at UWW's discretion by application to the Membership Accountability Committee for certain unusual circumstances. UWW reserves the right to object to any particular service, product, or event, if in its discretion, it may damage the reputation or interests of the United Way network.

17. UWMO organization may solicit and receive corporate or foundation gifts from Partner Companies listed in Paragraph 15 C (iii). UWMO organization may conduct the following with Partner Companies that engage in those activities listed in Paragraph 15 C (iii), items (a) through (d) only: workplace campaigns, and sponsorships by entities that are supporters of United Way in your community and such event does not direct a portion of product sales to United Way.

18. Internet Use

The Marks may be used for Internet fundraising or marketing in accordance with the following policies:

- A) Compliance with Brand Standards & Guidelines:

Any use of Marks shall adhere to the terms, conditions, policies, and UWW graphic standards outlined in the Brand Standards & Guidelines.
- B) Display of Local Geographic Identifier:

UWMO is required to prominently display its local geographic identifier whenever the Marks are utilized on the Internet.
- C) Restriction on Meta-tags and Search Engine Optimization Techniques:

UWMO shall refrain from repeatedly using any of the Marks, either individually or collectively, as a meta-tag (HTML Tags). Additionally, no other device or technique that could manipulate search engine preferences should be employed, favoring the site over others when the Internet is searched for "United Way."
- D) Organization Linking Protocol:

UWMO may allow other organizations to link to its site, provided that the links incorporate UWMO's local geographic identifier.
- E) Compliance for Online Fundraising Service Providers:

The use of Marks by online fundraising service providers must align with the guidelines outlined in Paragraph 15 C of this License.
- F) Maintenance of Domain Name Registrations:

UWMO is responsible for actively maintaining any domain name registrations containing the Marks. If a domain name is no longer in use, the registration must either be renewed or transferred to another local United Way or to UWW. Fees incurred by UWW to recover lapsed registrations from unauthorized third parties will be invoiced to the UWMO that allowed the registration to lapse.
- G) Inclusion of Geographic Identifier in Online Platforms:

UWMO shall ensure the inclusion of a geographic identifier in domain names and social media handles to maintain consistent branding across various online platforms.

H) UWMO shall include a geographic identifier in domain names and social media handles.



19. This License shall be governed by the laws of the Commonwealth of Virginia, without giving effect to conflict of laws principles. UWMO agrees that any action or proceeding arising out of or related in any way to this License shall be brought solely in a court of competent jurisdiction sitting in Alexandria, Virginia.

20. This License, including its Exhibit A and incorporated documents referred to herein, constitutes the entire agreement between UWW and UWMO relating to the subject matter hereof and supersedes any and all prior agreements, commitments, undertakings, or understandings (whether written or oral) relating to the subject matter hereof.

If any term or provision of this License or the application thereof shall be invalid or unenforceable, the remainder of this License shall be unaffected thereby and each remaining term or provision of this License shall be valid and be enforced to the fullest extent permitted by law. Headings herein are informational only. Any ambiguity contained in this License shall not be construed against any party as the draftsman.

EXHIBIT A

Legacy brand usage is for United Ways that have not yet completed a brand training cohort. United Ways that have completed the brand training cohort are permitted to use the refreshed brand logo.

<p>Legacy Brand Marks</p>	<p>Refreshed Brand Marks <i>For use by United Ways that have completed the global brand refresh training</i></p>
 <p>UNITED IS THE WAY™ LIVE UNITED* GIVE. ADVOCATE. VOLUNTEER.* UNITED WE FIGHT. UNITED WE WIN.</p>	 <p>UNITED IS THE WAY™</p>

The approved United Way logo library is available at United Way Online (legacy brand) or Brandfolder (refreshed brand): [Brand Standards & Guidelines | United Way Worldwide](#)

By selecting "Yes", I acknowledge my United Way's obligation to adhere to the United Way Worldwide License Agreement. Failure to adhere to the United Way Worldwide License Agreement may result in certain rights of membership in United Way Worldwide being suspended or limited or termination of United Way Worldwide membership status.

Yes

UNITED WAY GOVERNING BOARD REVIEW

1. Did/will your United Way's governing board review this certification?
Yes
2. Please provide the date when the board did/will review of this certification
06/24/2025

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TO CREATE A PDF BEFORE YOU SIGN & SUBMIT:

1. Save & Resume your response in the bottom right-hand corner (you will receive an email with a link to continue where you left off)
2. Click the "CLICK FOR SIGNATURE PAGE" button below. You will get a chance to review your response. This is where you will perform Step 3
3. To create your PDF, right-click on the page, select "Print", select "Save to PDF", click "Print", and save to a folder of your choice

DOCUMENTS UPLOAD

All files uploaded must be **2GB** or smaller. With the exception of the board roster, PDF files must be compressed if they are larger than 2GB.

To compress as PDF for free, click [here](#).

– Required Documents

- Current Board Roster (Download this template to easily document your board members)
- Board+List+Template for membership requirements 2025.xlsx
- Self-Assessment (TUV preferred)
- Self Assessment Report - United Way of Whatcom County TUV.pdf

– Optional Documents

- Conflict of Interest Policy
- Whistleblower Policy
- Sexual Harassment Policy
- Donor and Data Privacy Policy
- Information Sharing Policy
- Organizational Bylaws
- Board Member Service Agreement
- Organizational Strategic Plan

– Additional Documents

All files uploaded must be 2GB or smaller. With the exception of the Board Roster, PDF files must be compressed if they are larger than 2GB. To compress a PDF for free, click [here](#).

Use this section to upload any additional supporting documentation outside of what is listed on this page.

Upload Additional Document

TO CREATE A PDF BEFORE YOU SIGN & SUBMIT:

1. Save & Resume your response in the bottom right-hand corner (you will receive an email with a link to continue where you left off)
2. Click the "CLICK FOR SIGNATURE PAGE" button below. You will get a chance to review your response. This is where you will perform Step 3
3. To create your PDF, right-click on the page, select "Print", select "Save to PDF", click "Print", and save to a folder of your choice

Your Signature

By signing below, I affirm that the information provided in this certification is accurate. I acknowledge my United Way's obligation to comply with the membership requirements contained in the United Way Worldwide bylaws and other policies, rules, resolutions and standards related thereto that are promulgated by United Way Worldwide's Board of Trustees. Failure to comply with United Way Worldwide membership requirements, including payment of membership investment, or to adhere to the United Way Worldwide License Agreement, may result in certain rights of membership in United Way Worldwide being suspended or limited or termination of United Way Worldwide membership status.

Kristi Birkeland

SIGNATURE

Kristi Birkeland

NAME

2025-05-15 00:00:25

DATE/TIME (UTC)

Response Endorsement Record

Response Submission

Form GNAT: US Network Membership Certification | CEO Completes

Form ID 256

Form Version 595

Response ID 126020

Submission Datetime 2025-05-14 23:57:02

Events

2025-05-14 23:57:03 **Initialized.** E-Signature record created.

2025-05-14 23:57:03 **Started.** Endorsement process started.

2025-05-15 00:00:25 **Endorsed.** E-Signature record endorsed by signatory. The response was locked.

2025-05-15 00:01:00 **Completed.** E-Signature record completed.

2025-05-15 00:01:00 **Locked.** E-Signature record sealed, notified signatory and form creator.

2025-05-15 00:01:00 **Sealed.**

Signatory

Name Kristi Birkeland(Respondent)

Email Address Kristi1@unitedwaywhatcom.org

IP Address 24.113.128.66

Signatory UUID 13ecd731-c7ab-47f2-81eb-477e63997cd2

Record

Record UUID 7a5f71db-f31f-49c2-ab9d-5ee3b2c74818

Sealed Record Checksum af6e5f0819f6d14c6a7fa2aaf49be487e83cdbc60191859529bf93efc5798093

Sealed Record Signature Hash 57b81b8db142e5b994c9c99bfebabe3ee8757268b7d8576638163cd476370c3f

Custodian Signature Hash 50e7c19a36c9c1e2ff22d0d302860bb451cf93ea9f7a2c5e2152819eb8d6bb28