



WHATCOM MOUNTAIN BIKE COALITION

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EIN: 20-4994769
Report Generated on: 12/01/2022

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WHATCOM MOUNTAIN BIKE COALITION

👤 aka WMBC, fka WHIMPS Mountain Bike Coalition
📍 Bellingham, WA
🌐 <https://wmbcmtb.org/>
📞 206-399-8347

[View GuideStar Profile](#)



Gold
Transparency
2022

Candid.

MISSION

WMBC Mission: To preserve and enhance non-motorized trail access in Whatcom County through stewardship, education, and advocacy.

EIN

20-4994769

RULING YEAR

2011

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1986

MAIN ADDRESS

770 E Holly St
Bellingham, WA
98225

AFFILIATION TYPE

Independent Organization

CONTACT

Eric Brown
info@wmbcmtb.org

EXECUTIVE DIRECTOR

Eric Brown

BOARD CHAIR

Ryan BalFour

SUBJECT AREA

Sports

NTEE Code

(Amateur Sports Clubs,
Leagues, N.E.C.) (N60)

PROGRAMS

1. Trail Building and Stewardship

Population(s) served: Adults

2. Advocacy Work

Population(s) served: Adults

3. Youth Trail Corps /Vamos Outdoors

Population(s) served: Adolescents, Immigrants and migrants

4. Bike Rodeos

Population(s) served: Children and youth

5. After School Ride Clubs

Population(s) served: Children and youth

POPULATIONS SERVED

1. Children and youth

2. Adolescents

3. Adults

4. Immigrants and migrants

COMPLIANCE

- ✓ IRS Pub 78 Verified as of November 2022
- ✓ IRS BMF 509(a) (1) as of November 14, 2022
- ✗ A-133 Audit Required/Performed?
- ✗ Conflict of Interest Policy
- ✗ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✗ Diversity Data Reported?
- 7 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization,
December 2022

Trail Building and Stewardship

Population(s) Served:

General/Unspecified

WMBC helps build and maintain trails in multiple locations in Whatcom County, including Galbraith Mt, Bellingham City Parks, Whatcom County Parks, Washington State Parks, Department of Natural Resources and Mt Baker National Forest. We use both paid staff and volunteers to improve trail conditions, add additional trails or improve trail access.

Advocacy Work

Population(s) Served:

General/Unspecified

WMBC has ongoing involvement with the following groups: local and private land owners, City of Bellingham, Whatcom County Parks, Larabee State Park, Department of Natural Resources, and the United States Forest Service. We also work with other user groups such as Whatcom Trails Association, Backcountry Horseman, Cascade Mountain Runners, and Free flight. We lobby on behalf of our mountain bike user group at county and city council meeting as well as meeting at our state capital.

Youth Trail Corps /Vamos Outdoors

Population(s) Served:

Adolescents (13-19 years)

Immigrants, newcomers, refugees

This cornerstone of our youth programs gives any interested teen youth the opportunity to

explore how to build and maintain trails as well as more opportunities to ride bikes together. We are also partnering with Vamos Outdoors (a non-profit who works with English language learners (ELL)) to provide ELL access to trails and the outdoors.

Bike Rodeos

Population(s) Served:

Children and youth (0-19 years)

We partner with Ride Run and Dig to provide bike education to all elementary schools in the Bellingham School District and working on branching out to the county.

After School Ride Clubs

Population(s) Served:

Children and youth (0-19 years)

WMBC coordinates an after school ride program for many elementary and middle schools in the Bellingham school district. We provide certified instructor training, first aid training and insurance.

Financials

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2017	2018	2019
Unrestricted surplus (deficit) before depreciation	\$21,979	-\$5,872	\$364,750
As a % of expenses	10.3%	-3.1%	140.7%
Unrestricted surplus (deficit) after depreciation	\$21,379	-\$9,472	\$360,409
As a % of expenses	10.0%	-4.9%	136.7%
Revenue Composition			
Total revenue (unrestricted & restricted)	\$246,717	\$228,193	\$553,148
Total revenue, % change over prior year	0.0%	-7.5%	142.4%
Program services revenue	21.4%	24.0%	12.2%
Membership dues	0.0%	0.0%	0.0%
Investment income	0.1%	0.3%	0.2%
Government grants	0.0%	0.0%	0.0%
All other grants and contributions	76.2%	69.3%	87.8%
Other revenue	2.3%	6.4%	-0.2%
Expense Composition			
Total expenses before depreciation	\$214,238	\$189,130	\$259,272
Total expenses, % change over prior year	0.0%	-11.7%	37.1%
Personnel	31.1%	37.7%	50.3%
Professional Fees	3.2%	2.7%	0.5%
Occupancy	0.0%	0.0%	0.0%
Interest	0.0%	0.0%	0.0%
Pass-Through	0.0%	0.0%	0.0%
All other expenses	65.7%	59.6%	49.2%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2017	2018	2019
Total Expenses (after depreciation)	\$214,838	\$192,730	\$263,613
One Month of Savings	\$17,853	\$15,761	\$21,606
Debt Principal Repayment	\$0	\$0	\$0
Fixed Asset Additions	\$18,000	\$0	\$7,417
Total Full Costs (estimated)	\$250,691	\$208,491	\$292,636

Capital Structure Indicators

Liquidity

Months of cash	7.7	10.5	21.2
Months of cash and investments	7.7	10.5	21.2
Months of estimated liquid unrestricted net assets	6.6	7.1	21.7

Balance Sheet Composition

Cash	\$138,250	\$165,232	\$457,879
Investments	\$0	\$0	\$0
Receivables	-\$189	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$23,092	\$23,092	\$30,509
Accumulated depreciation (% of LBE)	2.6%	18.2%	28.0%
Liabilities (as % of assets)	6.1%	0.7%	0.6%
Unrestricted net assets	\$140,433	\$130,961	\$491,370
Temporarily restricted net assets	\$5,022	\$49,957	N/A
Permanently restricted net assets	\$10,500	\$10,500	N/A
Total restricted net assets	\$15,522	\$60,457	\$0
Total net assets	\$155,955	\$191,418	\$491,370

Key Data Checks

Material Data Errors	2017	2018	2019
	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- ['Key Revenue & Expense Data from Form 990'](#)
- ['Key Balance Sheet Data from Form 990'](#)

Operations

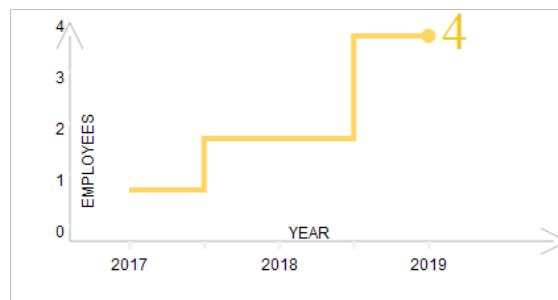
Source: Self-Reported by Organization, December 2022

EXECUTIVE DIRECTOR

Eric Brown

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Ryan BalFour

Term: 2022 - 2024

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Chris Luna	Secretary	\$0	\$0	\$0
Glenn Gervais	Director	\$0	\$0	\$0
Bill Hasenjaeger	President	\$0	\$0	\$0
Ryan Balfour	Vice President	\$0	\$0	\$0
Andrew Olive	Treasurer	\$0	\$0	\$0
Heather Wolf	Director	\$0	\$0	\$0
Kathy Salisbury	Director	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Barbara Karabin	President	\$0	\$0	\$0
Bill Hasenjaeger	Vice President	\$0	\$0	\$0
Ryan Balfour	Director	\$0	\$0	\$0
Andrew Olive	Treasurer	\$0	\$0	\$0
Heather Wolf	Director	\$0	\$0	\$0
Kathy Salisbury	Director	\$0	\$0	\$0
Jeff Japp	Secretary	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2017

Name	Title	Compensation	Other	Related
Barbara Karabin	President	\$0	\$0	\$0
Jeff Jaap	Secretary	\$0	\$0	\$0
Bill Hasenjaeger	Vice President	\$0	\$0	\$0
Ryan Balfour	Director	\$0	\$0	\$0
Andrew Olive	Treasurer	\$0	\$0	\$0
Heather Wolf	Director	\$0	\$0	\$0
Kathy Salisbury	Director	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2016

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Eric Brown	Trail Director	\$47,969	\$0	\$0
Barbara Karabin	President	\$0	\$0	\$0
Jeff Jaap	Secretary	\$0	\$0	\$0
Valerie Thompson	Vice President	\$0	\$0	\$0
Kevin Menard	Treasurer	\$0	\$0	\$0
Blake Treadway	Director	\$0	\$0	\$0
Char Waller	Director	\$0	\$0	\$0
Thaddeus Quinn	Director	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2015

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Eric Brown	Trail Director	\$36,645	\$0	\$0
Barbara Karabin	President	\$0	\$0	\$0
Jeff Jaap	Secretary	\$0	\$0	\$0
Valerie Thompson	Vice President	\$0	\$0	\$0
Kevin Menard	Treasurer	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2019

Firm Name	Firm EIN	Firm Address	Firm Phone
Nicole Barrett CPA PLLC	81-2070439	903 Captain Bay Ct, Lynden WA 98264 USA	360-739-7134

Paid Preparers

FISCAL YEAR 2018

Firm Name	Firm EIN	Firm Address	Firm Phone
Nicole Barrett CPA, PLLC	81-2070439	903 Captain Bay Ct., Lynden WA 98264 USA	360-739-7134

Paid Preparers

FISCAL YEAR 2017

Firm Name	Firm EIN	Firm Address	Firm Phone
Nicole Barrett CPA PLLC	81-2070439	903 Captain Bay Ct, Lynden WA 98264 USA	360-739-7134

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?	No
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CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?	No
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ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?	No
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BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?	No
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BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?	No
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Organizational Demographics

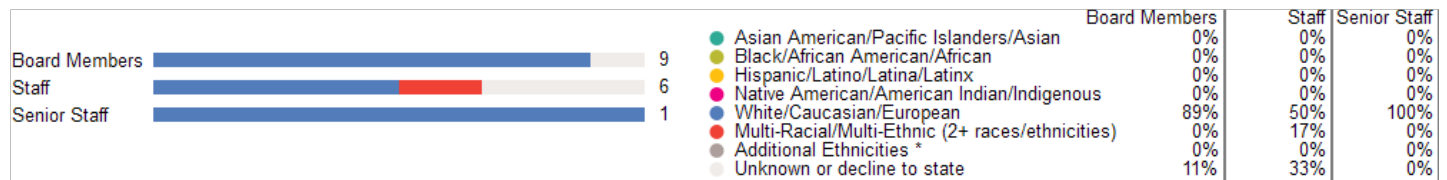
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

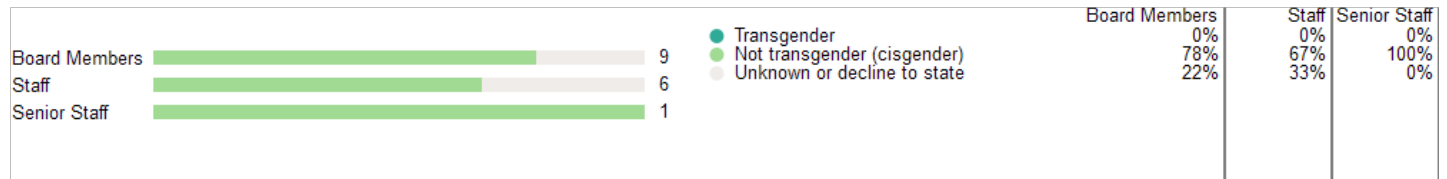
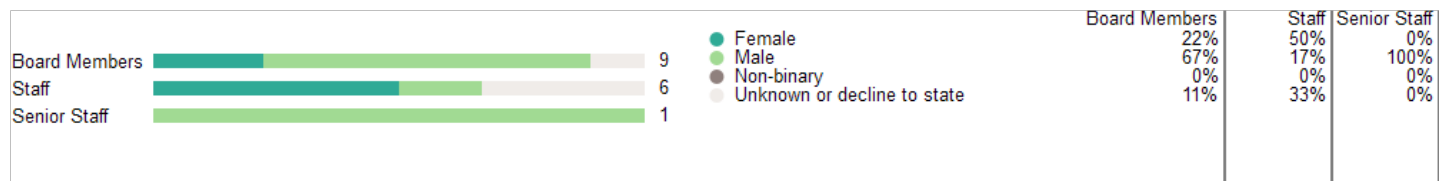
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender (cisgender)
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

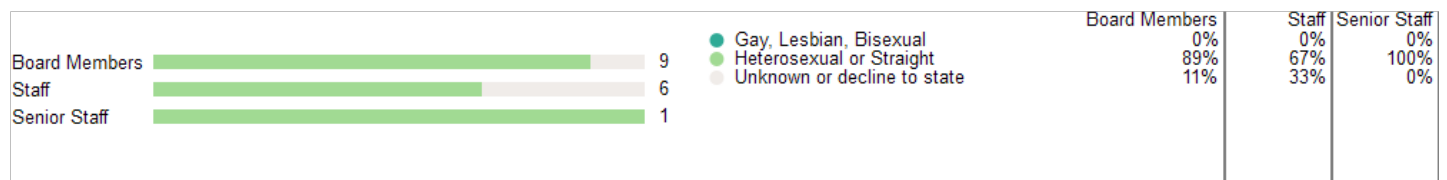
Race & Ethnicity



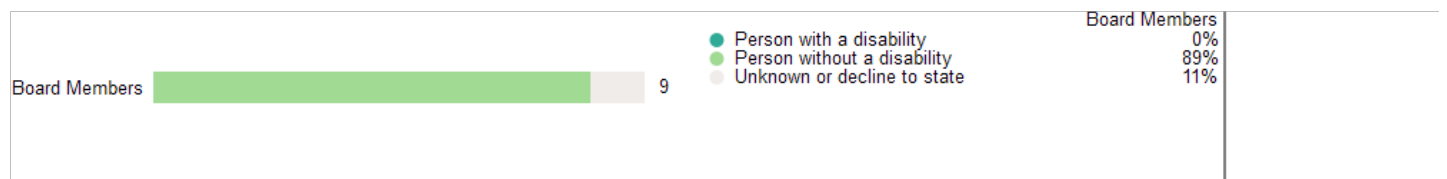
Gender Identity



Sexual Orientation



Disability



We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

Appendix

Key Documents

IRS Forms 990

[2019 990](#)

[2018 990](#)

[2017 990](#)

[2016 990](#)

[2015 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

Not Available

Key Organization Documents

[Letter of Determination](#)

[2022 Annual Report](#)

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

WHATCOM MOUNTAIN BIKE COALITION

Aka WMBC

770 E Holly St
Bellingham, WA 98225

✓ Foundation Status Code: PC*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			<div>✓ IRS Pub 78 verified</div>
Organization name	Location	Most recent IRS Publication 78	
Whatcom Mountain Bike Coalition	Bellingham, WA	November 2022	
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin	
20-4994769	A public charity (50% deductibility limitation).	September 26, 2022	

IRS Business Master File Details			IRS BMF	509(a)(1)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
WHATCOM MOUNTAIN BIKE COALITION	November 14 2022	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)		
EIN	IRS subsection	Ruling date		
20-4994769	This organization is a <u>501(c)(3) Public Charity</u>	09/2011		
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.				

On September 8, 2011, the IRS issued regulations which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

IRS Revenue Procedure 2011-33 allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources	
-GuideStar acquires all IRS data directly from the Internal Revenue Service.	-The <u>IRS Automatic Revocation of Exemption List</u> contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- <u>IRS Publication 78 (Cumulative List of Organizations)</u> lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.	-The Foundation Status Code is a value derived by mapping the codes found on the <u>990PF filing instructions</u> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
-The <u>IRS Internal Revenue Bulletin</u> (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.	-The Office of Foreign Assets Control (OFAC) <u>Specially Designated Nationals (SDN) list</u> organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
-The <u>IRS Business Master File</u> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.	