



# WHATCOM MOUNTAIN BIKE COALITION

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EIN: 20-4994769  
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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](#)



## 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, Executive Director  
[info@wmbcmtb.org](mailto:info@wmbcmtb.org)

## EXECUTIVE DIRECTOR

Eric Brown

## BOARD CHAIR

Glenn Gervais

## SUBJECT AREA

Climate change

Reforestation

Outdoor education

Sustainable forestry

Community service

Cycling

## 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

Population(s) served:Adolescents, Preteens

4. After School Bike Clubs

Population(s) served:Adolescents, Children, Preteens

5. Vamos Outdoors Project

Population(s) served:Multiracial people, People of Latin American descent, Immigrants and migrants

POPULATIONS SERVED

1. Children and youth

2. Adolescents

3. Adults

4. Immigrants and migrants

COMPLIANCE

- ☒ IRS Pub 78 Verified as of December 2023
- ☒ IRS BMF 509(a) (1) as of December 11, 2023
- ☒ 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?
- 9 Number of Independent Board Members

# Programs & Results

## PROGRAMS

Source: Self-Reported by Organization,  
January 2024

### 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

#### Population(s) Served:

Adolescents (13-19 years)

Immigrants, newcomers, refugees

Youth Trail Corps is all about: Middle and High school youth focusing on trail science, the art of building and maintaining a good trail,

environmental sustainability, spending quality time outdoors, safe tool use and management, learning about trail building standards, forestry, teamwork, self-reliance, service learning, and a host of other topics that are integral to being a proficient trail builder. YTC youth explore trail building as an integral component of their mountain bike passion.

YTC seeks to provide fun, achievable projects. The groups work on many different trails and issues that the Trail Build Leaders and YTC youth come up with together. YTC works with new and seasoned YTC kids. We ask that your youth is comfortable riding most of the trails on Galbraith.

### After School Bike 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. Thanks to our many volunteers, we are able to offer multiple clubs that serve more than 500 youth participants annually. These clubs include several elementary and middle school bike clubs, our Flying Squirrels girl's club, and our partnership with Vamos Outdoors Project.

### Vamos Outdoors Project

#### Population(s) Served: n/a

WMBC and Vamos Outdoors Project have partnered to offer Latiné youth in our community the opportunity to experience mountain biking on Galbraith Mountain and the Waterfront pumptrack. Thanks to volunteer ride leaders, donations, and donated bikes from Kona we are able to provide bikes, helmets, and instruction to students for free - weekly, from Spring through Fall.

Vamos Outdoors Project is a local non-profit that has cultivated a strong relationship with Latiné youth in Whatcom and Skagit Counties. They provide outreach, transportation, food, and snacks for each program. Spanish language use is encouraged and supported by volunteers and leaders during rides, creating a low-pressure space for youth to explore the outdoors and create community.

This partnership is thriving and we are so happy to see many of the kids returning each season and sharing their passion with their friends and family.

# Financials

FISCAL YEAR START: 01/01  
FISCAL YEAR END: 12/31

## FINANCIALS QUICK VIEW

|                                     |   |
|-------------------------------------|---|
| Surpluses in last 5 years           | 4 |
| Negative Net Assets in past 5 years | 0 |

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with



| Profitability                                      | 2018      | 2019      | 2020      | 2021      | 2022        |
|--|-----------|-----------|-----------|-----------|-------------|
| Unrestricted surplus (deficit) before depreciation | -\$5,872  | \$364,750 | \$72,884  | \$315,082 | -\$366,732  |
| As a % of expenses                                 | -3.1%     | 140.7%    | 28.7%     | 73.0%     | -35.2%      |
| Unrestricted surplus (deficit) after depreciation  | -\$9,472  | \$360,409 | \$67,800  | \$305,723 | -\$380,442  |
| As a % of expenses                                 | -4.9%     | 136.7%    | 26.2%     | 69.4%     | -36.0%      |
| Revenue Composition                                |           |           |           |           |             |
| Total revenue (unrestricted & restricted)          | \$228,193 | \$553,148 | \$326,461 | \$751,741 | \$696,272   |
| Total revenue, % change over prior year            | -7.5%     | 142.4%    | -41.0%    | 130.3%    | -7.4%       |
| Program services revenue                           | 24.0%     | 12.2%     | 13.5%     | 12.0%     | 23.4%       |
| Membership dues                                    | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%        |
| Investment income                                  | 0.3%      | 0.2%      | 0.3%      | 0.1%      | 0.0%        |
| Government grants                                  | 0.0%      | 0.0%      | 0.0%      | 3.4%      | 0.0%        |
| All other grants and contributions                 | 69.3%     | 87.8%     | 84.8%     | 82.5%     | 75.2%       |
| Other revenue                                      | 6.4%      | -0.2%     | 1.5%      | 1.9%      | 1.3%        |
| Expense Composition                                |           |           |           |           |             |
| Total expenses before depreciation                 | \$189,130 | \$259,272 | \$254,018 | \$431,439 | \$1,043,004 |
| Total expenses, % change over prior year           | -11.7%    | 37.1%     | -2.0%     | 69.8%     | 141.8%      |
| Personnel  | 37.7%     | 50.3%     | 55.3%     | 37.3%     | 20.5%       |
| Professional Fees                                  | 2.7%      | 0.5%      | 0.7%      | 24.4%     | 4.3%        |
| Occupancy  | 0.0%      | 0.0%      | 2.4%      | 1.4%      | 0.6%        |
| Interest   | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%        |
| Pass-Through                                       | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 52.3%       |
| All other expenses                                 | 59.6%     | 49.2%     | 41.7%     | 36.9%     | 22.3%       |

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

| Full Cost Components (estimated)    | 2018      | 2019      | 2020      | 2021      | 2022        |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
| Total Expenses (after depreciation) | \$192,730 | \$263,613 | \$259,102 | \$440,798 | \$1,056,714 |
| One Month of Savings                | \$15,761  | \$21,606  | \$21,168  | \$35,953  | \$86,917    |
| Debt Principal Repayment            | \$0       | \$0       | \$0       | \$0       | \$0         |
| Fixed Asset Additions               | \$0       | \$7,417   | \$0       | \$33,022  | \$30,801    |
| Total Full Costs (estimated)        | \$208,491 | \$292,636 | \$280,270 | \$509,773 | \$1,174,432 |

## Capital Structure Indicators

| Liquidity  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
| Months of cash                                     | 10.5      | 21.2      | 25.8      | 22.3      | 4.7       |
| Months of cash and investments                     | 10.5      | 21.2      | 25.8      | 22.3      | 4.9       |
| Months of estimated liquid unrestricted net assets | 7.1       | 21.7      | 25.6      | 22.8      | 4.8       |
| Balance Sheet Composition                          |           |           |           |           |           |
| Cash   | \$165,232 | \$457,879 | \$546,481 | \$801,097 | \$412,794 |
| Investments  | \$0       | \$0       | \$0       | \$0       | \$13,921  |
| Receivables  | \$0       | \$0       | \$7,250   | \$5,759   | \$7,750   |
| Gross land, buildings, and equipment (LBE)         | \$23,092  | \$30,509  | \$30,509  | \$69,681  | \$100,482 |
| Accumulated depreciation (% of LBE)                | 18.2%     | 28.0%     | 44.7%     | 33.0%     | 36.5%     |
| Liabilities (as % of assets)                       | 0.7%      | 0.6%      | 4.5%      | 0.4%      | 1.9%      |
| Unrestricted net assets                            | \$130,961 | \$491,370 | \$559,170 | \$864,893 | \$484,451 |
| Temporarily restricted net assets                  | \$49,957  | N/A       | N/A       | N/A       | N/A       |
| Permanently restricted net assets                  | \$10,500  | N/A       | N/A       | N/A       | N/A       |
| Total restricted net assets                        | \$60,457  | \$0       | \$0       | \$0       | \$20,000  |
| Total net assets                                   | \$191,418 | \$491,370 | \$559,170 | \$864,893 | \$504,451 |

## Key Data Checks

| Material Data Errors | 2018 | 2019 | 2020 | 2021 | 2022 |
|----------------------|------|------|------|------|------|
|                      | No   | No   | No   | No   | No   |

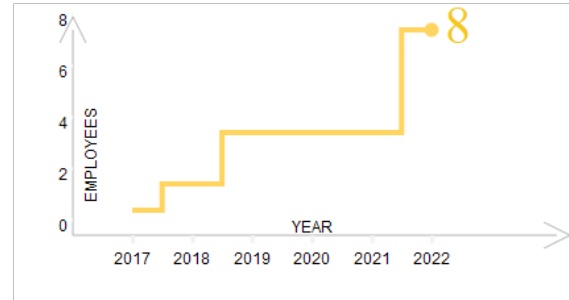
Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, 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

## NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, January 2024

## BOARD CHAIR

Glenn Gervais  
Term: 2024 -

**EXECUTIVE DIRECTOR**  
Eric Brown

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

| Name            | Title          | Compensation | Other | Related |
|-----------------|----------------|--------------|-------|---------|
| Chris Luna      | Director       | \$0          | \$0   | \$0     |
| Ryan Balfour    | President      | \$0          | \$0   | \$0     |
| Glenn Gervais   | Vice President | \$0          | \$0   | \$0     |
| Andrew Olive    | Treasurer      | \$0          | \$0   | \$0     |
| Liz Waltman     | Secretary      | \$0          | \$0   | \$0     |
| Kathy Salisbury | Director       | \$0          | \$0   | \$0     |



OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

| Name             | Title          | Compensation | Other | Related |
|------------------|----------------|--------------|-------|---------|
| Chris Luna       | Director       | \$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     |
| Liz Waltman      | Secretary      | \$0          | \$0   | \$0     |
| Kathy Salisbury  | Director       | \$0          | \$0   | \$0     |

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     |

Paid Preparers

FISCAL YEAR 2022

| Firm Name                 | Firm EIN   | Firm Address                                | Firm Phone   |
|---------------------------|------------|---|--------------|
| WERSEN NONPROFIT CPAS LLC | 88-2533599 | 4513 Lakeway Drive, Bellingham WA 98229 USA | 360-770-9369 |

Paid Preparers

FISCAL YEAR 2021

| 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 2020

| Firm Name               | Firm EIN  | Firm Address                        | Firm Phone |
|-------------------------|-----------|-------------------------------------|------------|
| Nicole Barrett CPA PLLC | 812070439 | 903 Captain Bay Ct, Lynden WA 98264 | 3607397134 |

## Organizational Demographics

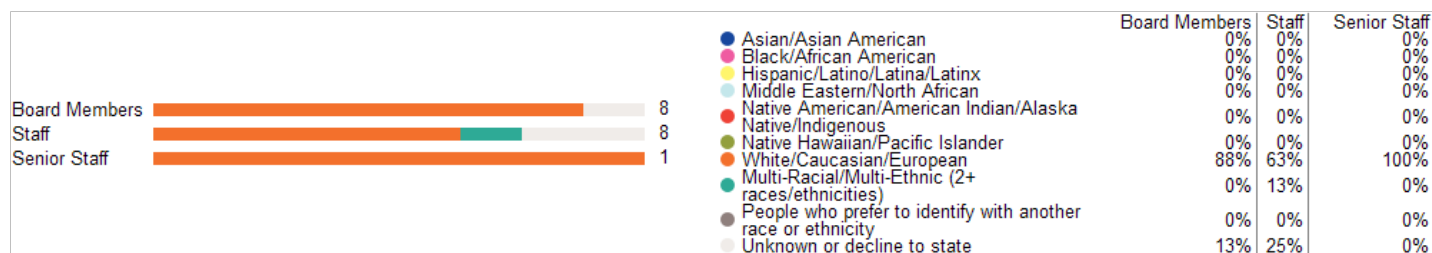
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

### Leadership

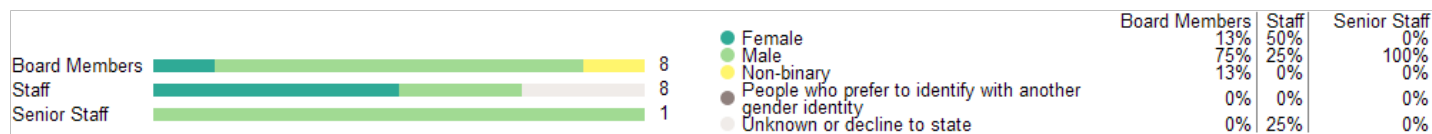
The organization's leader identifies as:

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

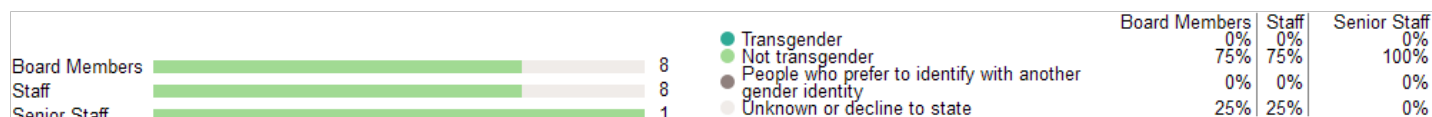
### Race & Ethnicity



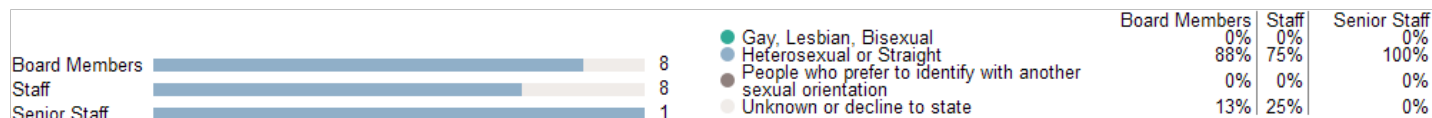
### Gender Identity



### Transgender 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                | <a href="#">2022 990</a>                                       |
|                              | <a href="#">2021 990</a>                                       |
|                              | <a href="#">2020 990</a>                                       |
|                              | <a href="#">2019 990</a>                                       |
|                              | <a href="#">2018 990</a>                                       |
| IRS Forms 990T               | Not Available  |
| Audited Financial Statements | <a href="#">2022 Audited Financial Statement</a>               |
| Key Organization Documents   | <a href="#">Letter of Determination</a>                        |
|                              | <a href="#">2022 Annual Report</a>                             |
|                              | <a href="#">'Key Revenue &amp; Expense Data from Form 990'</a> |
|                              | <a href="#">'Key Balance Sheet Data from Form 990'</a>         |

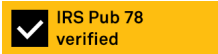
WHATCOM MOUNTAIN BIKE COALITION

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



|                                 |  |   |
|---------------------------------|--|---|
| Organization name               | Location   | Most recent IRS Publication 78                      |
| Whatcom Mountain Bike Coalition | Bellingham, WA                                   | December 2023                                       |
| EIN                             | <a href="#">Deductibility status description</a> | Verified with most recent Internal Revenue Bulletin |
| 20-4994769                      | A public charity (50% deductibility limitation). | February 05, 2024                                   |

IRS Business Master File Details



|   |   |   |
|---|---|---|
| Organization name   | Most recent IRS BMF   | Reason for Non-Private Foundation Status                                  |
| WHATCOM MOUNTAIN BIKE COALITION   | December 11 2023  | 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 <a href="#">501(c)(3) Public Charity</a> | 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 [IRS Automatic Revocation of Exemption List](#) 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.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) 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 [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (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) [Specially Designated Nationals \(SDN\) list](#) 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 [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.