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Form **990**

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

2009

Open to Public Inspection

Λ Fo	rthe 2	2009 calendar vea	ar, or tax year beginning	101-01-2009	and ending 12-31-2	2009				
			C Name of organization			2003		D Employer i	dentification n	umber
_	dress cha	ricasc	BUILDING INDUSTRY ASS	SOCIATION OF WH	ATCOM COUNTY			91-1056	524	
_	me chan	label or	Doing Business As					E Telephone		
	nal retur	type. See						(360) 67:	1-4247	
_		Instruc-	Number and street (or P 1650 BAKER CREEK PLAC		ot delivered to street a	ddress) Roor	n/suite	G Gross receip		
_	mınated									
Am	ended r	eturn	City or town, state or cou BELLINGHAM, WA 98226							
App	olication	pending								
			me and address of princ	ipal officer		H(a)	Is th	• is a group reti	urn for	
			E CLARK BAKER CREEK PLACE				affilia	tes?	√Yes	▽ No
			NGHAM, WA 98226			н(р)	Δre al	l affiliates incl	uded?	Yes No
									st (see instru	•
I Ta	x-exem	pt status 🔽 501(d	:)(6) ◀ (insert no)	1947(a)(1) or 📙	527	H(c)	_	ip exemption		,
J W	ebsit e	:► WWW BIAWC	СОМ							
K Form of organization Corporation Trust Association Other LYear of formation 1978 M State of legal dor WA Part I Summary 1 Briefly describe the organization's mission or most significant activities THE PURPOSE OF THE ASSOCIATION IS TO REPRESENT AND SERVE AS THE VOICE OF THE BUILDING INDUSTRY WHATCOM COUNTY THE ASSOCIATION'S GOALS ARE TO PROVIDE A BALANCE BETWEEN RESPONSIBLE GROWT ENVIRONMENTAL ISSUES, TO BE A PROACTIVE PARTICIPANT IN THE LEGISLATIVE AND REGULATORY PROCES		domicilo								
K FOII	ii oi oig	anization je corpora	tion i nusci Association) Other F		L 16	: 1 01 10	illiation 1976		dofficile
Pa	rt I	Summary								
Activities & Governance	2 3 4	WHATCOM COUIENVIRONMENTAPROVIDE INDUSPROFESSIONALAPOSITIVE VIS	NTY THE ASSOCIATION LISSUES, TO BE A PR TRY INFORMATION A AND ETHICAL STAND	ON'S GOALS AROACTIVE PAIND EDUCATION ARDS, TO PROFUTURE FOR Scontinued its of the governing of the governing to the governing	RETO PROVIDE A RTICIPANT IN TH DN TO OUR MEMB DMOTE A POSITIV THE COMMUNTIE Perations or dispose (I, line 1a)	A BALANC E LEGISLA ERSHIP A VE IMAGE S WE SERV	E BETTATIVE ND THOOFOU	WEEN RESPO AND REGUL IE PUBLIC, T JR MEMBERS 25% of its ne	ONSIBLE GRO ATORY PROC O ENHANCE HIP AND TO	PROMOTE 19 18
	6	Total number of v	olunteers (estimate if ne	ecessary) .					6	50
	7a	Total gross unrela	ited business revenue fi	rom Part VIII,	column (C), line 12	2			7a	0
	ь	Net unrelated bus	iness taxable income fr	om Form 990-	T, line 34				7b	0
							Prio	r Year	Current	Year
а.	8	Contributions an	d grants (Part VIII, line	e 1 h)				181,025		180,561
Ĭ	9		revenue (Part VIII, line							0
Ravenue	10		me (Part VIII, column (•	•		173,669		5,498
т.	11		Part VIII, column (A), lı					501,385		355,220
	12		dd lines 8 through 11 (i	•		line		856,079		541,279
	13		ar amounts paid (Part I)					10,000		12,000
	14		or for members (Part IX							0
	15	Salaries, other c	ompensation, employee	benefits (Part	IX, column (A), line	es 5-				
Expenses		10)		·	, , ,			320,440		281,986
₹	16a	Professional fund	draising fees (Part IX, c	olumn (A), line	11e)					0
ਡੋ	ь	Total fundraısıng exp	oenses (Part IX, column (D),	line 25) ► 0		_				
	17		(Part IX, column (A), lır		•			400,061		442,008
	18	Total expenses	Add lines 13–17 (must	equal Part IX,	column (A), line 25	5)		730,501		735,994
	19	Revenue less ex	penses Subtract line 18	8 from line 12				125,578		-194,715
Not Assets or Fund Balances						Ве		g of Current 'ear	End of	Year
Set Ses	20	Total assets (Po	rt X, line 16)					2,219,855		2,121,036
d B	21		Part X, line 26)			. —		979,014		1,135,434
2 E	22		nd balances Subtract lii			. —		1,240,841		985,602
	1311	Signature Bl				•		1,210,011		303,002
		Under penalties of p	егјигу, I declare that I have е							
		and belief, it is true,	correct, and complete Decla	aration of preparer	(other than officer) is b	oased on all i	1	ion of which prep	parer has any kno	wledge
_			ECUTIVE DIRECTOR							
_		Signature of office	ECUTIVE DIRECTOR	1				T_		
Sign		Signature of office LANCE CLARK EX Type or print nan Preparer's	ECUTIVE DIRECTOR ne and title		oate	Check if self-		Preparer's ide	ntifying number	
Here Paid	e	Signature of office LANCE CLARK EX Type or print nam Preparer's signature Josh	ne and title	[Pate		· F			
Hero Paid Prepa	e arer's	Signature of office LANCE CLARK EX Type or print nan Preparer's signature Josh Firm's name (or your	ne and title	С	ate	self-	•			
Here Paid	e arer's	Signature of office LANCE CLARK EX Type or print nam Preparer's signature Josh	ne and title Furrell LARSON GROSS PLLC		Pate	self-	· · ୮	(see instruction	ons)	
Hero Paid Prepa	e arer's	Signature of office LANCE CLARK EX Type or print nan Preparer's signature Josh Firm's name (or your if self-employed),	ne and title Furrell LARSON GROSS PLLC	UE SUITE 205	oate	self-	• [(see instruction		

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

THE PURPOSE OF THE ASSOCIATION IS TO ASSOCIATE HOME BUILDERS WITHIN ITS JURISDICTION FOR PURPOSES OF MUTUAL ADVANTAGE AND COOPERATION

4e	Total program service	re evnenses h -¢			
	(Expenses \$	ıncludıng	grants of \$) (Revenue \$)
4d	Other program servi	ices (Describe in Schedule	0)		
4c	(Code) (Expenses \$	including grants of \$) (Revenue \$)
			SO PROVIDE EDUCATION OF THE ASSOCIA		
ŀЬ	(Code) (Expenses \$	including grants of \$ ZES EVENTS THAT ALLOW ALL MEMBERS TH) (Revenue \$) BUSINESS THROUGH
	WHATCOM COUNTY BY P	PROMOTING THE INDUSTRY			
на	GOVERNMENTAL AFFAIRS	S - AS CHAMPIONS OF HOME OW	NERSHIP, THE ASSOCIATION REPRESENTS	, ,	,
4a	(Code) (Expenses \$	including grants of \$) (Revenue \$)
4	Section 501(c)(3) an	d 501(c)(4) organizations a	each of the organization's three larg and section 4947(a)(1) trusts are i venue, if any, for each program ser	required to report the amount	
	If "Yes," describe the	se changes on Schedule O			
3	· · · · · · · · · · · · · · · · · · ·	cease conducting, or make	significant changes in how it condu · · · · · · · · · · · ·		′es No
		se new services on Schedu			
	the prior Form 990 or		ogram services during the year wh		es 🔽 No

Part IV	Check	dist of	Required	Schedules
	CIICCI	11136 01	NC dull Cd	Schoules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III.	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi- endowments? If "Yes," complete Schedule D, Part V	10		No
11	Is the organization's answer to any of the following questions "Yes"? If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
	◆ Did the organization report an amount for land, buildings, and equipment in Part X, line10? If "Yes," complete Schedule D, Part VI.			
	◆ Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.			
	◆ Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.			
	◆ Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
	◆ Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	◆ Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12		Νo
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? Yes No			
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	ĺ	ĺ	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Ì	N o
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? If "Yes," complete Schedule F, Part II	15		Νο
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III	16		Νο
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		Νo
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No

Par	t IV Checklist of Required Schedules (continued)			
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		_
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III </i>	27		Νo
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
		28a		Νo
	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes,"</i> complete Schedule L, Part IV	28b		Νο
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If</i> "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νο
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? <i>If</i> " <i>Yes,"</i> complete Schedule R, Part I	33		Νο
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		Νο
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If</i> "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Νο
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	Yes	

Form 990 (2009)						
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance					
			Yes	No		
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable					

1a	of U.S. Information Returns. Enter -0- if not applicable			
	1a 8			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
Ь	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		Νο
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Νο
Ь	If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νο
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		Νο
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter			
	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			

1650 BAKER CREEK PLACE Bellingham, WA 98226 (360) 671-4247

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

Sa	ction A. Governing Body and Management					
	etion A. Governing body and Planagement				Yes	No
					103	140
1a	Enter the number of voting members of the governing body	1a	19			
ь	Enter the number of voting members that are independent	1b	18			
2	Did any officer, director, trustee, or key employee have a family relationship or a bus other officer, director, trustee, or key employee?	ıness	relationship with any	2		Νο
3	Did the organization delegate control over management duties customarily performe supervision of officers, directors or trustees, or key employees to a management cor			3		Νο
4	Did the organization make any significant changes to its organizational documents s		•	_		
_	filed?			4		No
5	Did the organization become aware during the year of a material diversion of the orga			5		No
6	Does the organization have members or stockholders?			6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect governing body?			7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholder	ers, o	rother persons?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written action year by the following	ons ur	ndertaken during the			
а	The governing body?			8a	Yes	
ь	Each committee with authority to act on behalf of the governing body?			8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, organization's mailing address? If "Yes," provide the names and addresses in Schedu	who c	annot be reached at the	9		Νο
Se	ction B. Policies (This Section B requests information about policies not					110
	venue Code.)	requi	rea by the internal			
	,				Yes	No
10a	Does the organization have local chapters, branches, or affiliates?			10a		Νο
	If "Yes," does the organization have written policies and procedures governing the ac affiliates, and branches to ensure their operations are consistent with those of the or	tiviti		10b		
11	Has the organization provided a copy of this Form 990 to all members of its governir	_				
	The the organization provided a copy of this form 550 to an included of the government	.g 200	, before mining the form	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Fo	orm 9	90			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13			12a	Yes	
ь	Are officers, directors or trustees, and key employees required to disclose annually	ıntere	sts that could give rise			
c	to conflicts?	th the	policy? If "Yes."	12b	Yes	
	describe in Schedule O how this is done			12c	Yes	
13	Does the organization have a written whistleblower policy?			13	Yes	
14	Does the organization have a written document retention and destruction policy? $\ \ .$			14	Yes	
15	Did the process for determining compensation of the following persons include a revi independent persons, comparability data, and contemporaneous substantiation of the					
а	The organization's CEO, Executive Director, or top management official			15a	Yes	
ь	Other officers or key employees of the organization			15b		Νο
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture of					
b	taxable entity during the year?			16a		Νο
	participation in joint venture arrangements under applicable federal tax law, and take organization's exempt status with respect to such arrangements?			16b		
Se	ction C. Disclosure					
17	List the States with which a copy of this Form 990 is required to be filed WA					
	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990), and 990-T (501(c)			
	(3)s only) available for public inspection. Indicate how you make these available. Ch. Own website. Another's website. Upon request					
19	Describe in Schedule O whether (and if so, how), the organization makes its governir interest policy, and financial statements available to the public See Additional Data	-	•			
20	State the name, physical address, and telephone number of the person who possesse			ie orga	ınızatıor	ı) -
	MARK LAGASSE			J -		

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

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's current key employees. See instructions for definition of "key employee"
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did i	not compen	sate any	y curi	rent	or fo	rmer	ffice	r, dırector, trustee	or key employee	
(A) Name and Title	(B) Average hours	Posi t	(C tion (hat a	ched	heck all			(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations
See add'l data										

For	n 990 (2009)			Page 8
1b	Total	0		1,332
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶0			
			Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If</i> " <i>Yes,"</i> complete Schedule <i>J</i> for such individual	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		No
S	ection B. Independent Contractors			
1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization			
	(A) Name and business address (B) Description of services		(C Comper	
_				
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization >0			
		F	orm 99 0	0 (2009)

Form 99							Page 9
Part	/	Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512,513, or 514
#\$ \$	1a	Federated campaigns 1a					
or E	Ь	Membership dues 1b	84,160				
∰. چ	С	Fundraising events 1c	26,771				
<u>#</u> ,#	d	Related organizations 1d					
Sim.	e	Government grants (contributions) 1e	69,630				
ž F	f	All other contributions, gifts, grants, and similar amounts not included above	69,630				
Contributions, gifts, grants and other similar amounts	g	Noncash contributions included in 20,395 lines 1a-1f \$					
S E	h	Total. Add lines 1a-1f	. ▶	180,561			
		Busi	ness Code				
Yen	2a						
ē	b						
Program Serwce Revenue	С						
	d						
ran	e f	All other program service revenue					
Do_ L	'						
<u></u>	g	Total. Add lines 2a-2f					
	3	Investment income (including dividends, inte and other similar amounts)	rest •	6,750			6,750
	4	Income from investment of tax-exempt bond proceeds	▶	·			
	5	Royalties	▶ [
		(ı) Real (ıı)	Personal				
	6a	Gross Rents Less rental					
	Ь	expenses					
	С	Rental income or (loss)					
	d	Net rental income or (loss)	-				
	7a	Gross amount from sales of assets other than inventory) O ther				
	Ь	Less cost or other basis and	1,252				
	С	sales expenses Gain or (loss)	-1,252				
	d	Net gain or (loss)	, ,▶	-1,252	-1,252		
Other Revenue	8a	Gross income from fundraising events (not including \$\frac{26,771}{0}\$ of contributions reported on line 1c) See Part IV, line 18					
<u> </u>	ь	l acc direct expenses	227,827				
₽	С	Net income or (loss) from fundraising events	125,880 . -	101,947			101,947
	9a	Gross income from gaming activities See Part IV, line 19					
	b c	Less direct expenses b					
	10a	Gross sales of inventory, less returns and allowances .					
	b c	Less cost of goods sold b Net income or (loss) from sales of inventory	•				
			ness Code				
	11a	481(A) ADJUSTMENT-4 YE	900,099	-20,175	-20,175		
	ь						
	С						
	d	All other revenue		273,448	273,448		
	12	Total. Add lines 11a-11d		253,273			
	**	iotal revenue. See Instructions	-	541,279	252,021	0	108,697

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

Α	Section $501(C)(3)$ and $501(C)(4)$ organizations must like the column (A) but are not required to c		ns (B), (C), and		
	ot include amounts reported on lines 6b, o, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	12,000			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	69,226			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	187,809			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	24,951			
11	Fees for services (non-employees)				
а	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	102,124			
12	Advertising and promotion	11,059			
L3	Office expenses	76,114			
L4	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	31,562			
20	Interest	63,807			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	69,071			
23	Insurance	26,356			
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	Rental Expense	31,934			
b	Supplies/Decorations	10,775			
c	A wards	9,687			
d	Taxes	9,519			
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	735,994			
26	Joint costs. Check here ► ☐ If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Pa	rt X	Balance Sheet			
			(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing	1,225	1	930
	2	Savings and temporary cash investments	48,568	2	235,049
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	66,116
	5	Receivables from current and former officers, directors, trustees, key employee highest compensated employees Complete Part II of	s, and		
		Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section $4958(f)(persons described in section 4958(c)(3)(B) Complete Part II of$	1)) and		
		Schedule L		6	
ssets	7	Notes and loans receivable, net		7	
8	8	Inventories for sale or use		8	
¥	9	Prepaid expenses and deferred charges		9	2,442
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D 10a	1,940,215		
	ь	Less accumulated depreciation 10b	133,138 1,819,963	10c	1,807,077
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11	339,523	12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets	10,576	14	9,422
	15	Other assets See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	2,219,855	16	2,121,036
	17	Accounts payable and accrued expenses .		17	37,708
	18	Grants payable		18	
	19	Deferred revenue		19	122,558
	20	Tax-exempt bond liabilities		20	
<u>ē</u>	21	Escrow or custodial account liability $\ \textit{Complete Part IV of Schedule D}$		21	
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified			
ä		persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	979,014	23	975,168
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	979,014	26	1,135,434
Ş		Organizations that follow SFAS 117, check here ▶ 🔽 and complete lines 27			
Fund Balance		through 29, and lines 33 and 34.			
<u> </u>	27	Unrestricted net assets	1,240,841	27	985,602
8	28	Temporarily restricted net assets		28	
2	29	Permanently restricted net assets		29	
æ		Organizations that do not follow SFAS 117, check here ► and complete			
ō		lines 30 through 34.		20	
St.	30	Capital stock or trust principal, or current funds		30	
Assets	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	4.040.044	32	005.000
Net	33	Total net assets or fund balances	1,240,841	33	985,602
	34	Total liabilities and net assets/fund balances	2,219,855	34	2,121,036

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	Yes	
b	Were the organization's financial statements audited by an independent accountant?	2b		Νo
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both			
	▼ Separate basis			
3а	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Form **990** (2009)

Software ID: Software Version:

EIN: 91-1056624

Name: BUILDING INDUSTRY ASSOCIATION OF WHATCOM

COUNTY

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Compensated Employees, and Independent Contractors (B) (C) (D) (E) (A) (F) Name and Title Average Position (check all Reportable Reportable Estimated hours that apply) compensation compensation amount of other from related per Highest employe from the compensation organization (Worganizations from the week Institutional Trustee or director Individual trustee 2/1099-MISC) (W-2/1099organization and MISC) related) ee) ee Former employee organizations DEL JACOBSON 0 0 0 2 00 Х Χ PRESIDENT GARY REID 2 00 Х Х 0 0 0 FIRST VICE PRESIDENT AUDREY BORDERS 0 0 0 2 00 Χ Χ SECOND VICE PRESIDENT STEPHANIE ARTINO 0 0 0 2 00 Х Х TREASURER TERRY LEHMANN 0 2 00 Х Х 0 0 SECRETARY BRIAN EVANS 0 0 0 2 00 Χ BUILDER BOARD CHARLIE HUDSON 0 2 00 Х 0 0 BUILDER BOARD FRANK IMHOF 0 2 00 Χ 0 0 BUILDER BOARD DON ROBINSON 0 0 0 2 00 Х BUILDER BOARD DAN WILLIAMSON 2 00 Х 0 0 0 BUILDER BOARD DOUG CAMPBELL 0 0 2 00 Χ 0 ASSOCIATE BOARD DARCY JONES 0 0 0 2 00 Х ASSOCIATE BOARD STEVE MOORE 0 2 00 Χ 0 0 ASSOCIATE BOARD GENA STREMLER 0 2 00 Χ 0 O ASSOCIATE BOARD DAVID VERRET 0 2 00 Х 0 0 ASSOCIATE BOARD MATT PETERSON 2 00 Χ 0 0 0 Builder BO A Rd MONTY SMITH 0 0 0 2 00 Х IMMEDIATE PAST PRESIDENT DAVID SIMPSON 2 00 Х 0 0 0 MEMBER AT LARGE DICK SKEERS 0 2 00 Χ 0 0 LIFE DIRECTOR BILL QUEHRN 40 00 66,115 0 1,332 Х EXECUTIVE OFFICER LANCE CLARK 40 00 Χ 1,754 0 0 EXECUTIVE OFFICER

DLN: 93493319051100

OMB No 1545-0047

Open to Public

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527 ► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities),

- ◆ Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C

	, , ,	Double A such	arts FA ariu C belo	w Do not complete Fa	ail FD			
	ction 527 organizations Complete	s," to Form 990, Part IV, Line 4, c	. Form 000 E7 F) out \/ line 47 / obk		A ativitia	-\ t hon	
	_	t have filed Form 5768 (election unde	·	•			•	
	, ,, ,	t have NOT filed Form 5768 (election	, , ,	•		•		-A
	, , , , -	s," to Form 990, Part IV, Line 5 (F				•		
	ection 501(c)(4), (5), or (6) organi	•		,	Ū	٠.	•	
	me of the organization	ATCOM COLINITY		Employ	eridei	ntıfıcatıon	number	
BO	ILDING INDUSTRY ASSOCIATION OF WH	ATCOM COUNTY		91-105	6624	L		
Par	t I-A Complete if the or	ganization is exempt under	section 501(ization	1.
1	Provide a description of the or	ganızatıon's dırect and ındırect polı	tical campaign ac	tivities in Part IV				
2	Political expenditures	ga <u>-</u> a a			-	¢		
3	Volunteer hours				-	Ψ		
	V STATILECT HOUTS							
Par	t I-B Complete if the or	ganization is exempt under	section 501(c)(3).				
1	Enter the amount of any excise	e tax incurred by the organization u	nder section 495!	5	►	\$		
2	Enter the amount of any excise	e tax incurred by organization mana	gers under sectio	n 4955	•	\$		
3	If the organization incurred a s	ection 4955 tax, did it file Form 47	20 for this year?			Γ	Yes	┌ No
4a	Was a correction made?					Г	Yes	☐ No
b	If "Yes," describe in Part IV							
Par	t I-C Complete if the or	ganization is exempt under	section 501(c) except sectio	n 50	1(c)(3)		
1	Enter the amount directly expe	ended by the filing organization for s	ection 527 exem	pt function activities	►	\$		
2	Enter the amount of the filing o	rganization's funds contributed to o	ther organization	s for section 527				
	exempt funtion activities				>	\$		
3	Total exempt function expendi	tures Add lines 1 and 2 Enter here	and on Form 112	20-POL, line 17b	►	\$		
4	Did the filing organization file I	Form 1120-POL for this year?				Г	Yes	┌ No
5	were made For each organizat contributions received that we	nd employer identification number (ion listed, enter the amount paid fro re promptly and directly delivered t iittee (PAC) If additional space is i	om the filing organ o a separate polit	ızatıon's funds Also ıcal organızatıon, suc	enter	the amou	nt of poli	tıcal
	(a) Name	(b) Address	(c) EIN	(d) A mount paid filing organization funds If none, ent	n's	contrib and directl	nount of poutions re promptly y deliver arate pol	eceived y and red to a

organization If none, enter -0-

e Grassroots ceiling amount (150% of line 2d, column (e))

f Grassroots lobbying expenditures

Pa	Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).							
	Check If the filing organization belongs to a Check If the filing organization checked box		d" provisions apply	,				
<u> </u>	Limits on Lobbying E (The term "expenditures" means ar	Expenditures			(a) Filing Organization's Totals	(b) Affiliated Group Totals		
1a	Total lobbying expenditures to influence public o	ppinion (grass roots lob	bying)					
b	Total lobbying expenditures to influence a legisla	ative body (direct lobby	yıng)					
c	Total lobbying expenditures (add lines 1a and 18	b)						
d	Other exempt purpose expenditures							
e	Total exempt purpose expenditures (add lines 1	c and 1d)						
f	Lobbying nontaxable amount Enter the amount f	from the following table	ın both					
	If the amount on line 1e, column (a) or (b) is: Not over \$500,000	The lobbying nontaxa 20% of the amount on lir						
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the	e excess over \$500,00	0				
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the	e excess over \$1,000,0	000				
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the	excess over \$1,500,00	00				
	Over \$17,000,000	\$1,000,000						
		•						
g	Grassroots nontaxable amount (enter 25% of lin	ne 1 f)						
h	Subtract line 1g from line 1a If zero or less, enter	er -0-						
i	Subtract line 1f from line 1c If zero or less, ente	er - 0 -						
j	If there is an amount other than zero on either li section 4911 tax for this year?	ne 1h or line 1ı, did the	organization file F	orm 4720 repoi	rtıng	┌ Yes ┌ No		
	(Some organizations that made a columns below. See the	he instructions fo	ection do not l r lines 2a thro	nave to com ugh 2f on pa		ne five		
	Lobbying Exp	enditures During	4-Year Averag	ing Period	I	ı		
	Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total		
2a	Lobbying non-taxable amount							
b	Lobbying ceiling amount (150% of line 2a, column(e))							
c	Total lobbying expenditures							
d	Grassroots non-taxable amount							

Sche	edule C (Form 990 or 990-EZ) 2009				age 3
Pa	rt II-B Complete if the organization is exempt under section 501(c)(3) and have (election under section 501(h)).	s NOT f	iled Fo		8
		(:	a)	(b)	
		Yes	No	A mou	nt
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of				
а	Volunteers?				
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
c	Media advertisements?				
d	Mailings to members, legislators, or the public?				
е	Publications, or published or broadcast statements?				
f	Grants to other organizations for lobbying purposes?				
g	Direct contact with legislators, their staffs, government officials, or a legislative body?				
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i	Other activities? If "Yes," describe in Part IV				
j	Total lines 1c through 1i				
2a	Did the activities in line 1 cause the organization to be not described in section $501(c)(3)$?				
b	If "Yes," enter the amount of any tax incurred under section 4912				
С	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	rt III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	on 501(c)(5), oı	r sectio	n
_	W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		<u> </u>	1	No
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		_	2 Yes	<u> </u>
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?			3	Νo
Par	Tt III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Paanswered "Yes".				n
1	Dues, assessments and similar amounts from members	1			
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).				
а	Current year	2a	<u> </u>		
b	Carryover from last year	2b			
С	Total	2c			
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3			
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4			
5	Taxable amount of lobbying and political expenditures (see instructions)	5			
Pa	art IV Supplemental Information				
	omplete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5 so, complete this part for any additional information	, and Part	II-B, line	11	
		anation			

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DLN: 93493319051100

OMB No 1545-0047

Department of the Treasury

SCHEDULE D (Form 990)

Supplemental Financial Statements ► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Open to Public

lai i tevenue Service	FALLACII LO F	offili 990. F See separate histructions.			Inspecti	V II
ame of the organ	nization SSOCIATION OF WHATCOM COUNTY		Emplo	oyer identifica	tion number	
			91-1	056624		
		dvised Funds or Other Similar F	unds o	r Accounts	. Complete	e if the
organi	zation answered "Yes" to Form 99	(a) Donor advised funds	(H) Funds and o	ther accoun	ts
Total number a	at end of vear	(a) botton davised tallas	,-	, ramas ama s	ther decoun	
	stributions to (during year)					
	nts from (during year)					
	ue at end of year					
	·	sors in writing that the assets held in don	ı ıor advıs	ed		_
funds are the	organization's property, subject to the	organization's exclusive legal control?			Yes	No
used only for o	- · · · · · · · · · · · · · · · · · · ·	donor advisors in writing that grant funds efit of the donor or donor advisor, or for a		purpose	┌ Yes	┌ No
		if the organization answered "Yes" t	o Form	990, Part IV	', line 7.	
Preservat Protection Preservat Complete line	- · · · · · · · · · · · · · · · · · · ·		certified	historic struc	·	
easement on t	he last day of the tax year			Hold at the	End of the \	
Total number	of conservation easements		2a	neiu at the	Elia di tile i	Cai
	restricted by conservation easements		2b			
_	nservation easements on a certified his		2c			
	nservation easements included in (c) a	` '	2d			
		erred, released, extinguished, or terminate				
the taxable ye	ar >	ation easement is located ►		-	-	
Does the orga		g the periodic monitoring, inspection, hand		violations, and	┌ Yes	┌ No
Staff and volu	nteer hours devoted to monitoring, insp	pecting and enforcing conservation easem	nents du	rıng the year 🕨		
A mount of exp	penses incurred in monitoring, inspecti	ng, and enforcing conservation easements	s during	the year ► \$ _		
	nservation easement reported on line 2 i) and 170(h)(4)(B)(ii)?	(d) above satisfy the requirements of sec	tion		┌ Yes	┌ No
balance sheet		onservation easements in its revenue and the footnote to the organization's financial nents				
		ons of Art, Historical Treasures, "Yes" to Form 990, Part IV, line 8.	or Oth	er Similar <i>i</i>	Assets.	
If the organiza	ation elected, as permitted under SFAS treasures, or other similar assets held	116, not to report in its revenue stateme for public exhibition, education or researd nancial statements that describes these it	ch in furt			
historical trea	, , ,	116, to report in its revenue statement a public exhibition, education, or research i s			•	
(i) Revenues	ıncluded ın Form 990, Part VIII, lıne 1			► \$		
(ii) Assets inc	luded in Form 990, Part X			► \$		
If the organiza	·	orical treasures, or other similar assets fo S 116 relating to these items	or financ			
Revenues incl	uded in Form 990, Part VIII, line 1			► \$		
	,, =					

b Assets included in Form 990, Part X

Part	Organizations Maintaining Co	llections of Art	, His	tori	cal Tı	reasu	res, or O	the	r Similar As	sets (continued)
3	Using the organization's accession and othe items (check all that apply)	r records, check an	y of th	e foll	owing	that ar	e a significa	ant u	se of its collect	ion	
а	Public exhibition		d	Γ	Loan	orexcl	hange progr	ams			
b	Scholarly research		e	Γ	O the	r					
c	Preservation for future generations										
4	Provide a description of the organization's co	ollections and expla	ın hov	v the	y furthe	er the c	organization	ı's ex	empt purpose ı	n	
5	During the year, did the organization solicit of assets to be sold to raise funds rather than t									Yes	┌ No
Par		ements. Comple	ete ıf	the	organ	ızatıor			es" to Form 9	90,	
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?	lian or other interme	ediary	for c	ontribu	itions o	or other ass	ets i		Yes	☐ No
b	If "Yes," explain the arrangement in Part XI	V and complete the	follow	ing ta	able		Г		A		
_	_						-	_	АП	ount	
C C	Beginning balance						-	1c			
d	Additions during the year							1d			
e	Distributions during the year						-	1e			
f	Ending balance							1f			
2a	Did the organization include an amount on Fo	orm 990, Part X, lin	e 21?						I	Yes	Г No
	If "Yes," explain the arrangement in Part XIV	/									
Par	t V Endowment Funds. Complete										
		(a)Current Year	(b)	Prior \	rear	(c)Tw	o Years Back	(d)	Three Years Back	(e)Four	Years Back
1a	Beginning of year balance										
Ь	Contributions										
с	Investment earnings or losses										
d	Grants or scholarships										
e	Other expenditures for facilities and programs										
f	Administrative expenses										
g	End of year balance										
_	·										
2	Provide the estimated percentage of the yea		as								
а	Board designated or quasi-endowment 🕨	%									
Ь	Permanent endowment 🕨 %										
c	Term endowment ► %										
3a	Are there endowment funds not in the posses	ssion of the organiz	ation	that a	are held	d and a	dministere	d for	the		
	organization by (i) unrelated organizations								20/	Yes	No
	• •			•				•	3a(3a(i		+
h	(ii) related organizations If "Yes" to 3a(ii), are the related organizatio		 donS	ched	ule R?	• •		•			+
4	Describe in Part XIV the intended uses of th	•				•		•		<u></u>	
	VI Investments—Land, Buildings					90. Pa	art X. line	10.			
		-/) Cost o		(b)Cost or c		(c) Accumulated		
	Description of investment				ıs (ınves		basis (other		depreciation	(d) E	Book value
1 a L	and						240	,000			240,000
	Buildings						1,122		33,23	8	1,089,602
	easehold improvements								55,25	+	,,
	quipment		-				176	5,270	76,50	3	99,767
	Other		•					.,105		+	377,708
	Add lines 1a-1e (Column (d) should equal Fo	orm 990. Part X. colur	nn (B)	. line	10(c)) .	l .	.,103		+	1,807,077
		22277 472 77, 60141	(5)	,	(-/-/	· · ·	· · ·	•	Schedule D	(Form	
									Juliedule D	(. 01111	; ZUU

Part VII Investments—Other Securities. Sec	e Form 990, Part X, line 17	
(a) Description of security or category (including name of security)	(b)Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	*	
Part VIII Investments—Program Related. Se	ee Form 990, Part X, line	13.
(a) Description of investment type	(b) Book value	(c) Method of valuation
——————————————————————————————————————	(b) Book value	Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	▶ Inc. 1E	
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X,	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, (a) Descri	ine 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, (a) Description (b) Should equal Form 990, Part X, col.(B) line	ine 15.	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part	Ine 15. Iption 15.) X, line 25.	
Part IX Other Assets. See Form 990, Part X, (a) Description (b) Should equal Form 990, Part X, col.(B) line	ine 15.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
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Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	Ine 15. Iption 15.) X, line 25.	
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part (a) Description of Liability	15.) X, line 25. (b) A mount	

Schedule D (Form 990) 2009

Par	Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	ITS
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net) Add lines 4 - 8	9
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10
	XII Reconciliation of Revenue per Audited Financial Statements With Revenue p	
1	Total revenue, gains, and other support per audited financial statements	1
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12	
а	Net unrealized gains on investments	
ь	Donated services and use of facilities	
c	Recoveries of prior year grants	
d	Other (Describe in Part XIV) 2d	
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1	
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a	
b	Other (Describe in Part XIV) 4b	
c	Add lines 4a and 4b	4c
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5
Part	XIII Reconciliation of Expenses per Audited Financial Statements With Expenses	per Return
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
а	Donated services and use of facilities	
ь	Prior year adjustments	1
c	Other losses	1
d	Other (Describe in Part XIV) 2d	1
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	
b	Other (Describe in Part XIV)]
c	Add lines 4a and 4b	4c
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5
Par	t XIV Supplemental Information	
	nplete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Pa V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete t	

Identifier Return Reference Explanation

additional information

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DLN: 93493319051100

OMB No. 1545-0047

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. See separate instructions.

Employer identification number Name of the organization BUILDING INDUSTRY ASSOCIATION OF WHATCOM COUNTY Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply Mail solicitations Internet and e-mail solicitations Solicitation of government grants Special fundraising events Phone solicitations In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization Form 990-EZ filers are not required to complete this table (iii) Dıd fundraiser have (v) A mount paid to (vi) A mount paid to (i) Name of individual (iv) Gross receipts (or retained by) custody or (ii) Activity (or retained by) or entity (fundraiser) fundraiser listed in control of from activity organization contributions? col (i) No Yes

List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Pa	rt I	Fundraising Events. Com more than \$15,000 on Form					report	:ed
			(a) Event #1 HOME SHOW (event type)	(b) Event #2 GOLF TOURNAMENT (event type)	(c) O ther Events 7 (total number)	(d) Tot (Add col co		
₽	1	Gross receipts	198,743	3 29,870			25	5,249
Reveilue	2	Less Charitable	14,710	12,061			2	6,771
<u>~</u>	3	Gross income (line 1 minus line 2)	184,033	17,809	26,636		22	8,478
	4	Cash prizes						
S	5	Non-cash prizes	1,160	662				1,822
»use	6	Rent/facility costs	913	4,735				5,648
ă	7	Food and beverages						
Direct Expenses	8	Entertainment						
ā	9	Other direct expenses .	109,221	9,189			11	8,410
	10	Direct expense summary Add lin	ies 4 through 9 in column	(d)			12	5,880
	11	Net income summary Combine li	nes 3, column d, and line	10			10	2,598
Par	t II	Gaming. Complete if the oil \$15,000 on Form 990-EZ, lii		"Yes" to Form 990, Pa	rt IV, line 19, or repo	rted mor	e thar	1
Revenue			(a) Bıngo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Tot (Add col co		
	1	Gross revenue						
ses	2	Cash prizes						
Expenses	3	Non-cash prizes						
	4	Rent/facility costs						
Direct	5	Other direct expenses						
	6	Volunteer labor	┌ Yes <u>%</u>	Г Yes	│ Yes% │ No			
	7	Direct expense summary Add line						
	8	Net gaming income summary Com	nbine lines 1, column d, ai	nd line 7	<u> </u>		Yes	No
9 a b	Is	ter the state(s) in which the organiza the organization licensed to operate "No," Explain			 .	· 9a		
10a		ere any of the organization's gaming	licanses revoked evenor	nded or terminated during	the tay year?			
b		"Yes," Explain	meenses revokeu, susper	isca or terminated during	the tax year.	10a		
11 12	Is	the organization operate gaming the organization a grantor, beneficia med to administer charitable gaming	ry or trustee of a trust or	a member of a partnersh	ip or other entity	11		
					Schedule G (Form 9		EZ) 20	09

		Yes	No
13	Indicate the percentage of gaming activity operated in		
а	The organization's facility		
b	An outside facility		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
	Name 🟲		
	Address -		
15a	Does the organization have a contract with a third party from whom the organization receives gaming		
	revenue?	,	
b	If "Yes," enter the amount of gaming revenue received by the organization 🕨 \$ and the	+	
	amount of gaming revenue retained by the third party 🟲 \$		
c	If "Yes," enter name and address		
	Name 🟲		
	Address •		
16			
16	Gaming manager information		
	Name 🟲		
	Name F		
	Gaming manager compensation 🕨 \$		
	Description of services provided -		
	Director/officer Employee Independent contractor		
	I Independent contractor		
.7	Mandatory distributions		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	<u> </u>	
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent		
	in the organization's own exempt activities during the tax year ▶ \$	1	

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Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. Attach to Form 990

OMB No 1545-0047

DLN: 93493319051100

Inspection

WHATCOM COUNTY

Department of the Treasury Internal Revenue Service Name of the organization

Schedule I

(Form 990)

BUILDING INDUSTRY ASSOCIATION OF WHATCOM COUNTY

Employer identification number

91-1056624

Part I General Inforn	nation on Grants	and Assistance					
 Does the organization mainst the selection criteria used Describe in Part IV the organization 	I to award the grants	or assistance?		· · · · · · · · · · · ·			∀Yes
Form 990, Part I	V, line 21 for any	Governments and recipient that received 0) if additional space	d more than \$5,000.	. Check this box if r		ived more than \$5,0	000. Use
(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE OPPORTUNITY COUNCIL1111 CORNWALL AVE STE C BELLINGHAM, WA 98225	910787820	501(c)(3)	12,000		FMV		TO AID IN THE ASSISTANCE OF HELPING HOMELESS AND LOW INCOME FAMILIES IN

Enter total number of section 501(c)(3) and government organizati

	,	
Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form	990, Part IV, line 22
	Use Schedule I-1 (Form 990) if additional space is needed.	

(a)Type of grant or assistance	(b) Number of recipients	(c) A mount of cash grant	(d)A mount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Ident if ier	Return Reference	Explanation	

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

Attach to Form 990.

2009

Open to Public Inspection

Name of the organization
BUILDING INDUSTRY ASSOCIATION OF WHATCOM COUNTY

Employer identification number

91-1056624

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		THE ORGANIZATION IS ORGANIZED AS A MEMBER SUPPORTED EXEMPT ENTITY
Form 990, Part VI, Section A, line 7a		MEMBERS ELECT BOARD MEMBERS AT THE ANNUAL MEMBERS' MEETING
Form 990, Part VI, Section A, line 7b		BLYAW CHANGES AND OTHER DECISIONS SPECIFIED IN THE BYLAWS ARE SUBJECT TO APPROVAL BY THE MEMBERS
Form 990, Part VI, Section B, line 11		FORM 990 PROVIDED TO BOARD OF DIRECTORS FOR REVIEW AND APPROVAL PRIOR TO FILING
Form 990, Part VI, Section B, line 12c		THE BOARD OF DIRECTORS ANNUALLY SIGNS THE CONFLICT OF INTEREST POLICY IF ANY CONFLICT ARISES DURING THE YEAR, THE BOARD FOLLOWS THE ACTIONS OUTLINED IN THE POLICY
Form 990, Part VI, Section B, line 15a		COMPENSATION IS DETERMINED BY THE BOARD BASED ON BUDGET LIMITS AND COST OF LIVING ANALYSIS
Form 990, Part VI, Section C, line 19		GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST FROM THE ORGANIZATION'S OFFICE
FORM 990, PART XI, LINE 1 CHANGE IN ACCOUNTING METHOD		THE ASSOCIATION HAS SEPARATELY FILED FORM 3115 TO CHANGE THE OVERALL ACCOUNTING METHOD FOR IRS REPORTING PURPOSES FROM THE CASH BASIS TO THE ACCRUAL BASIS FORM 3115 IS ATTACHED TO THIS RETURN