

Public Disclosure Copy

Form 990

*****PLEASE SIGN THIS COPY AND RETAIN FOR YOUR RECORDS*****

Public Inspection Requirement

An exempt organization must make available for public inspection, upon request and without charge, a copy of its original and amended annual information returns. Each information return must be made available from the date it is required to be filed (determined without regard to any extensions), or is actually filed, whichever is later. An original return does not have to be made available if more than 3 years have passed from the date the return was required to be filed (including any extensions) or was filed, whichever is later. An amended return does not have to be made available if more than 3 years have passed from the date it was filed.

An annual information return includes an exact copy of the return (Form 990 or 990-EZ and amended return, if any) and all schedules, attachments, and supporting documents filed with the IRS. In the case of a tax-exempt organization other than a private foundation, the names and addresses of contributors to the organization need not be disclosed, and Schedule B has been redacted accordingly.

For returns filed by Section 501(c)(3) organizations after August 17, 2006, Form 990-T must also be made available for public inspection. However, only those schedules, statements, and attachments to Form 990-T that relate to the imposition of the unrelated business income tax must be made available for public inspection.

This copy of the return is provided only for Public Disclosure purposes. Any confidential information regarding donors, and schedules or attachments to Form 990-T that do not relate to the calculation of unrelated business income tax, have been removed.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

A For the **2022** calendar year, or tax year beginning **OCT 1, 2022** and ending **SEP 30, 2023**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization WESTERN STATES ARTS FEDERATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1624 MARKET ST. STE. 226, PMB 98286 City or town, state or province, country, and ZIP or foreign postal code DENVER, CO 80202-1559	D Employer identification number 23-7255426
	F Name and address of principal officer: TENIQUA BROUGHTON 1624 MARKET ST. STE. 226, PMB 98286, DENVER,	E Telephone number 303-629-1166
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		G Gross receipts \$ 7,392,163.
J Website: WWW.WESTAF.ORG		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		H(c) Group exemption number
	L Year of formation: 1972	M State of legal domicile: CO

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO STRENGTHEN THE FINANCIAL, ORGANIZATIONAL AND POLICY INFRASTRUCTURE OF THE ARTS.		
	2	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	49
	6	Total number of volunteers (estimate if necessary)	6	40
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 3,557,857.
9		Program service revenue (Part VIII, line 2g)	3,034,806.	3,535,409.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	181,182.	205,822.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,773,845.	7,041,612.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,126,581.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,127,759.	3,509,387.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 19,010.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,335,848.	3,024,393.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,590,188.	8,341,682.
	19	Revenue less expenses. Subtract line 18 from line 12	-816,343.	-1,300,070.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 9,116,686.	End of Year 11,844,624.
	21	Total liabilities (Part X, line 26)	926,557.	4,073,410.
	22	Net assets or fund balances. Subtract line 21 from line 20	8,190,129.	7,771,214.

Part II Signature Block

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

Sign Here	Signature of officer TENIQUA BROUGHTON, CHAIR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name DORI J. EGGETT	Preparer's signature DORI J. EGGETT
	Firm's name PLANTE & MORAN, PLLC	Date 03/26/24
	Firm's address 8181 E. TUFTS AVENUE, SUITE 600 DENVER, CO 80237-2579	Check if self-employed <input type="checkbox"/> PTIN P00645252
		Firm's EIN 38-1357951 Phone no. 303-740-9400

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SEE SCHEDULE O.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 1,574,176. including grants of \$ 1,574,176.) (Revenue \$ 3,535,409.) SEE SCHEDULE O.

4b (Code:) (Expenses \$ 5,499,044. including grants of \$ 233,726.) (Revenue \$) SEE SCHEDULE O.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 7,073,220.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Description, Yes, No. Rows 22-38 covering various IRS schedule requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Description, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

Table with 3 main columns: Question, Yes, No. Rows include 2a (49 employees), 2b (X), 3a (X), 3b, 4a (X), 4b, 5a (X), 5b (X), 5c, 6a (X), 6b, 7 (Organizations that may receive deductible contributions under section 170(c)), 7a (X), 7b, 7c (X), 7d, 7e, 7f, 7g, 7h, 8 (Sponsoring organizations maintaining donor advised funds), 9 (Sponsoring organizations maintaining donor advised funds), 9a, 9b, 10 (Section 501(c)(7) organizations), 10a, 10b, 11 (Section 501(c)(12) organizations), 11a, 11b, 12a (Section 4947(a)(1) non-exempt charitable trusts), 12b, 13 (Section 501(c)(29) qualified nonprofit health insurance issuers), 13a, 13b, 13c, 14a (X), 14b, 15 (X), 16 (X), 17 (Section 501(c)(21) organizations).

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (20), 1b (20), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
AMY HOLLRAH - 303-629-8638
1624 MARKET ST. STE. 226, PMB 98286, DENVER, CO 80202-1559

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRISTIAN GAINES EXECUTIVE DIRECTOR	37.50			X			235,334.	0.	19,375.	
(2) PAUL NGUYEN DIRECTOR OF TECHNOLOGY	37.50				X		134,693.	0.	14,943.	
(3) AMY HOLLRAH DIRECTOR OF FINANCE AND ADMINISTRATI	37.50			X			117,983.	0.	13,507.	
(4) DAVID HOLLAND DEPUTY DIRECTOR	37.50				X		104,970.	0.	12,857.	
(5) CHRISTINA VILLA DIRECTOR OF BUSINESS	37.50				X		100,189.	0.	12,617.	
(6) TAMARA ALVARADO PAST CHAIR	2.00	X					0.	0.	0.	
(7) CYNDI ADRUS TRUSTEE	2.00	X					0.	0.	0.	
(8) AMBER-DAWN BEAR ROBE EIC CHAIR	2.00	X					0.	0.	0.	
(9) TENIQUA BROUGHTON CHAIR	2.00	X		X			0.	0.	0.	
(10) BASSEM BEJJANI VICE CHAIR	2.00	X		X			0.	0.	0.	
(11) LISA BECKER TRUSTEE	2.00	X					0.	0.	0.	
(12) KAREN HANAN SAA	2.00	X					0.	0.	0.	
(13) ANN HUDNER TRUSTEE	2.00	X					0.	0.	0.	
(14) JAYNE GOODMAN TRUSTEE	2.00	X					0.	0.	0.	
(15) SUSAN GARBETT TRUSTEE	2.00	X					0.	0.	0.	
(16) MICHELLE LAFLAMME-CHILDS SAA	2.00	X					0.	0.	0.	
(17) TONY MANFREDI SSA	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ADRIAN SAN MIGUEL TREASURER	2.00	X		X				0.	0.	0.
(19) MEGAN MILLER TRUSTEE	2.00	X						0.	0.	0.
(20) JESS PENA TRUSTEE	2.00	X						0.	0.	0.
(21) BRANDY REITTER DEVELOPMENT COMMITTEE CHAI	2.00	X						0.	0.	0.
(22) BRIAN ROGERS SAA	2.00	X						0.	0.	0.
(23) KARMEN ROSSI BOARD SECRETARY	2.00	X		X				0.	0.	0.
(24) MAKANANI SALA TRUSTEE	2.00	X						0.	0.	0.
(25) KELLY STOWELL TRUSTEE	2.00	X						0.	0.	0.
1b Subtotal								693,169.	0.	73,299.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								693,169.	0.	73,299.

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
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	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
BROWNRICE INTERNET, INC. 201 CAMINO DE LA MERCED, TAOS, NM 87571	SOFTWARE DEVELOPMENT	333,603.
ALYESKA RESORT PO BOX 249, GIRDWOOD, AK 99587	BOARD & COMMITTEE MEETINGS	176,686.
BILBERRY TECHNOLOGIES 2529 22ND AVE S, SEATTLE, WA 98144	SOFTWARE DEVELOPMENT	108,700.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,004,279.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	296,102.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			3,300,381.			
Program Service Revenue	2 a OTHER PROGRAM SERVICES	Business Code					
		900099	1,248,398.	1,248,398.			
	b LICENSE AND USE FEES	541900	887,792.	887,792.			
	c MANAGEMENT FEES	900099	531,725.	531,725.			
	d APPLICATION MODULE	900099	458,450.	458,450.			
	e STATE PARTICIP FEES	541900	276,195.	276,195.			
	f All other program service revenue	518210	132,849.	132,849.			
	g Total. Add lines 2a-2f			3,535,409.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		225,307.			225,307.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	331,066.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	350,551.				
c Gain or (loss)	7c	-19,485.					
d Net gain or (loss)			-19,485.		-19,485.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			7,041,612.	3,535,409.	0.	205,822.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,625,435.	1,625,435.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	182,467.	182,467.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	386,199.	339,468.	46,344.	387.
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	2,510,632.	2,208,745.	286,590.	15,297.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	113,615.	99,726.	13,264.	625.
9 Other employee benefits	265,508.	234,012.	30,079.	1,417.
10 Payroll taxes	233,433.	204,896.	27,253.	1,284.
11 Fees for services (nonemployees):				
a Management	465,155.	334,978.	130,177.	
b Legal	3,621.	2,501.	1,120.	
c Accounting	54,529.	2,030.	52,499.	
d Lobbying	151,391.	151,391.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	38,333.		38,333.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	100,054.	75,000.	25,054.	
12 Advertising and promotion	171,677.	171,422.	255.	
13 Office expenses	6,910.	4,353.	2,557.	
14 Information technology	521,638.	521,626.	12.	
15 Royalties				
16 Occupancy	39,789.	35,118.	4,671.	
17 Travel	797,811.	432,982.	364,829.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	212,645.	137,847.	74,798.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	52,730.	48,440.	4,290.	
23 Insurance	28,563.	46.	28,517.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	182,660.	146,157.	36,503.	
b CREDIT CARD CHARGES	108,155.	107,276.	879.	
c BAD DEBT	26,497.		26,497.	
d BANK CHARGES	19,747.		19,747.	
e All other expenses	42,488.	7,304.	35,184.	
25 Total functional expenses. Add lines 1 through 24e	8,341,682.	7,073,220.	1,249,452.	19,010.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,250,855.	1	360,538.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	482,004.	4	1,119,074.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	49,695.	9	48,044.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,046,555.		
	b Less: accumulated depreciation	10b 1,828,761.	153,093.	10c 217,794.
	11 Investments - publicly traded securities	6,522,738.	11	9,240,316.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	658,301.	15	858,858.
16 Total assets. Add lines 1 through 15 (must equal line 33)	9,116,686.	16	11,844,624.	
Liabilities	17 Accounts payable and accrued expenses	634,813.	17	821,879.
	18 Grants payable		18	
	19 Deferred revenue	199,456.	19	127,408.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	11,491.	24	3,661.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	80,797.	25	3,120,462.
	26 Total liabilities. Add lines 17 through 25	926,557.	26	4,073,410.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	8,190,129.	27	7,771,214.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	8,190,129.	32	7,771,214.
	33 Total liabilities and net assets/fund balances	9,116,686.	33	11,844,624.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,041,612.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,341,682.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,300,070.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,190,129.
5	Net unrealized gains (losses) on investments	5	881,155.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,771,214.

Part XII Financial Statements and Reporting

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

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

	Yes	No
1		
2a		X
b	X	
c	X	
3a	X	
3b	X	

Form 990 (2022)

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Table with 2 columns: Name of the organization (WESTERN STATES ARTS FEDERATION), Employer identification number (23-7255426)

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1808413.	2703962.	13002984.	3557857.	3287851.	24361067.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1808413.	2703962.	13002984.	3557857.	3287851.	24361067.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						7503238.
6 Public support. Subtract line 5 from line 4.						16857829.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1808413.	2703962.	13002984.	3557857.	3287851.	24361067.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	23,988.	22,094.	24,484.	181,182.	225,307.	477,055.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						24838122.
12 Gross receipts from related activities, etc. (see instructions)					12	14,147,397.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	67.87 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	66.26 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Part VI

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

Lined area for supplemental information.

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization

WESTERN STATES ARTS FEDERATION

Employer identification number

23-7255426

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

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

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

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

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

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	360,923.	360,923.												
c	Total lobbying expenditures (add lines 1a and 1b)	360,923.	360,923.												
d	Other exempt purpose expenditures	8,303,349.	9,141,765.												
e	Total exempt purpose expenditures (add lines 1c and 1d)	8,664,272.	9,502,688.												
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	583,214.	625,134.												
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	145,804.	156,284.												
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.	0.												
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.	0.												
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	433,172.	490,111.	576,636.	625,134.	2,125,053.
b Lobbying ceiling amount (150% of line 2a, column(e))					3,187,580.
c Total lobbying expenditures	162,610.	181,000.	231,872.	360,923.	936,405.
d Grassroots nontaxable amount	108,293.	122,528.	144,159.	156,284.	531,264.
e Grassroots ceiling amount (150% of line 2d, column (e))					796,896.
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
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?			
e 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?			
j Total. Add 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			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-A, LINE A:

ZAPP SOFTWARE, LLC, 1624 MARKET ST. STE. 226, PMB 98286, DENVER, CO

80202-1559, EIN: 20-1750473, EXPENSES: \$0

PART II-A, LINE 1B:

WESTAF ADVOCACY FUNDS ARE AVAILABLE TO EACH STATE PARTICIPATING IN THE

Part IV Supplemental Information *(continued)*

WORK OF WESTAF. THE FUNDS ARE ALLOCATED TO ARTS ADVOCACY ORGANIZATIONS AND INDEPENDENT CONTRACTORS WHO PRESENT AND ARGUE THE CASE FOR STATE-LEVEL SUPPORT OF THE ARTS TO ADMINISTRATORS AND ELECTED OFFICIALS AT THE STATE LEVEL.

Multiple horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **WESTERN STATES ARTS FEDERATION** Employer identification number **23-7255426**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) 2022

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		92,400.	84,895.	7,505.
e Other		1,954,155.	1,743,866.	210,289.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				217,794.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) INVESTMENT IN SUBSIDIARY	620,029.
(2) SECURITY DEPOSIT	5,246.
(3) INTERCOMPANY ACCOUNTS	233,583.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	858,858.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCES	3,120,462.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,120,462.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 7,041,612.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 8,341,682.

Part XIII Supplemental Information.

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

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **WESTERN STATES ARTS FEDERATION** Employer identification number **23-7255426**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
500 SAILS BOX 10001 PBC 326 SATONI DR SAIPAN, NORTHERN MARIANA ISLANDS		501(C)3	10,000.	0.			SUBAWARDS
POWER HOUSE THEATRE WALLA WALLA 111 NORTH 6TH STREET WALLA WALLA, WA 99362	32-0498056	501(C)3	7,750.	0.			SUBAWARDS
ARIZONA COMMISSION ON THE ARTS 417 W ROOSEVELT ST PHOENIX, AZ 85003-1326		501(C)3	6,389.	0.			SUBAWARDS
ARTS COMMISSION OF GREATER TOLEDO 1838 PARKWOOD AVE., SUITE 120 TOLEDO, OH 43604		501(C)3	15,000.	0.			SUBAWARDS
MANGO PO BOX 500631 SAIPAN, MP 96950		501(C)3	10,000.	0.			SUBAWARDS
MINERAL COUNTY PERFORMING ARTS COUNCIL - PO BOX 1402 - SUPERIOR, MT 59872	06-1810535	501(C)3	8,400.	0.			SUBAWARDS

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 101.
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2022

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRANT COUNTY COMMUNITY CONCERT ASSOCIATION - PO BOX 2722 - SILVER CITY, NM 88062	23-7199426	501(C)3	7,750.	0.			SUBAWARDS
CENTRUM FOUNDATION PO BOX 1158 PORT TOWNSEND, WA 98368	23-7348302	501(C)3	12,225.	0.			SUBAWARDS
SKAGWAY ARTS COUNCIL PO BOX 116 SKAGWAY, AK 99840-0116	23-7375898	501(C)3	6,250.	0.			SUBAWARDS
KAUAI CONCERT ASSOCIATION PO BOX 503 LIHUE, HI 96766	23-7382451	501(C)3	7,500.	0.			SUBAWARDS
INDIGENOUSWAYS PO BOX 4073 SANTA FE, NM 87502	26-1656689	501(C)3	7,500.	0.			SUBAWARDS
US-JAPAN CULTURAL TRADE NETWORK 1471 GUERRERO STREET, SUITE 3 SAN FRANCISCO, CA 94110	26-1670775	501(C)3	10,000.	0.			SUBAWARDS
AVOKADO ARTISTS 25 JUNIPER ROAD PLACITAS, NM 87043-1925	27-1186623	501(C)3	9,500.	0.			SUBAWARDS
OGDEN FRIENDS OF ACOUSTIC MUSIC 1744 24TH STREET OGDEN, UT 84401	27-2564950	501(C)3	11,500.	0.			SUBAWARDS
YOUNG MUSICIANS, INC. PO BOX 394 EVANSTON, WY 82931	31-1614657	501(C)3	6,400.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAN FRANCISCO INTERNATIONAL ARTS FESTIVAL (SFIAF) - 1222 SUTTER STREET - SAN FRANCISCO, CA 94109-5517	34-1997392	501(C)3	8,500.	0.			SUBAWARDS
MUNDI PROJECT PO BOX 520696 SALT LAKE CITY, UT 84152	38-3734621	501(C)3	12,500.	0.			SUBAWARDS
BOULDER ARTS COUNCIL PO BOX 1448 BOULDER, UT 84716	46-4588018	501(C)3	6,400.	0.			SUBAWARDS
THE PARADISE CENTER 2 SCHOOL HOUSE HILL ROAD PARADISE, MT 59856	47-1975683	501(C)3	7,650.	0.			SUBAWARDS
BOOM ARTS INC. 3121 S. MOODY AVE, SUITE 200 PORTLAND, OR 97239	47-2199079	501(C)3	8,750.	0.			SUBAWARDS
MISSION VALLEY LIVE 29182 SWIMMING BEAR LANE POLSON, MT 59860	47-3162123	501(C)3	10,988.	0.			SUBAWARDS
SUNDAY AFTERNOON LIVE 116 MONROE STREET SOUTH BEND, WA 98586	47-4286510	501(C)3	5,900.	0.			SUBAWARDS
HOMER COUNCIL ON THE ARTS 355 W PIONEER, SUITE 100 HOMER, AK 99603	51-0152554	501(C)3	7,500.	0.			SUBAWARDS
AMP CONCERTS 1013 VASSAR DR NE ALBUQUERQUE, NM 87106-2640	56-2644410	501(C)3	6,500.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GUAM COUNCIL ON THE ARTS AND HUMANITIES AGENCY - 238 ARCHBISHOP FLORES STREET, SUITE 202 - HAGATNA, GU 96910	66-0478133	501(C)3	25,000.	0.			SUBAWARDS
ISLA MONTESSORI SCHOOL CHRB 5798 FLORES STREET SAIPAN, MP 96950	66-0894556	501(C)3	10,000.	0.			SUBAWARDS
PINEDALE FINE ARTS COUNCIL PO BOX 1586 PINEDALE, WY 82941	74-2291655	501(C)3	12,250.	0.			SUBAWARDS
EDMONDS CENTER FOR THE ARTS 410 4TH AVE NORTH EDMONDS, WA 98020	74-3089412	501(C)3	6,400.	0.			SUBAWARDS
PERFORMANCES TO GROW ON PO BOX 212 705 GRANDVIEW AVE, CA 93023	77-0400314	501(C)3	7,750.	0.			SUBAWARDS
WHITEFISH THEATRE CO 1 CENTRAL AVE WHITEFISH, MT 59937-2573	81-0381173	501(C)3	8,500.	0.			SUBAWARDS
ALPINE ARTISANS, INC. PO BOX 841 SEELEY LAKE, MT 59868	81-0490239	501(C)3	6,000.	0.			SUBAWARDS
BELT THEATER COMPANY 33 CASTNER ST BELT, MT 59412	81-0517922	501(C)3	6,250.	0.			SUBAWARDS
COLLEGE OF SOUTHERN IDAHO 315 FALLS AVE. TWIN FALLS, ID 83301	82-0261628	501(C)3	6,400.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PEND OREILLE ARTS COUNCIL PO BOX 1694 SANDPOINT, ID 83864	82-0350688	501(C)3	7,140.	0.			SUBAWARDS
MOUNTAIN HOME ARTS COUNCIL PO BOX 974 MOUNTAIN HOME, ID 83647	82-0431133	501(C)3	10,000.	0.			SUBAWARDS
STORY CROSSROADS PO BOX 274 WEST JORDAN, UT 84084	82-1085178	501(C)3	12,750.	0.			SUBAWARDS
T2 DANCE COMPANY 625 ALPINE AVE. BOULDER, CO 80304	82-3773487	501(C)3	7,400.	0.			SUBAWARDS
AUDITORIUM CHAMBER MUSIC SERIES UNIVERSITY OF IDAHO SCHOOL OF MUSIC, 875 PERIMETER DR MS 4015 - MOSCOW, ID 8	82-6000945	501(C)3	8,250.	0.			SUBAWARDS
DANCERS WORKSHOP 240 S GLENWOOD ST, POB 1500 JACKSON, WY 83001	83-0232680	501(C)3	10,000.	0.			SUBAWARDS
ARTCORE, INC. PO BOX 874 CASPER, WY 82602	83-0241888	501(C)3	6,400.	0.			SUBAWARDS
STAR VALLEY ARTS COUNCIL 150 S. WASHINGTON, PO BOX 1026 AFTON, WY 83110	83-0329440	501(C)3	6,750.	0.			SUBAWARDS
MUSIC ASSOCIATES OF ASPEN INC. 225 MUSIC SCHOOL ROAD ASPEN, CO 81611	84-0445087	501(C)3	7,500.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STRINGS MUSIC FESTIVAL PO BOX 774627 STEAMBOAT SPRINGS, CO 80477	84-1101995	501(C)3	6,125.	0.			SUBAWARDS
GRAND CONCERTS, INC PO BOX 1092 WINTER PARK, CO 80482	84-1282617	501(C)3	6,000.	0.			SUBAWARDS
BLUE SAGE CENTER FOR THE ARTS PO BOX 700 PAONIA, CO 81428	84-1335434	501(C)3	5,490.	0.			SUBAWARDS
CITY OF FORT COLLINS LINCOLN CENTER FOR THE PERF ARTS - LINCOLN CENTER FOR THE PERFORMING ARTS, 417 W MAGNOLIA ST - FORT COLLINS,	84-6000587	501(C)3	6,500.	0.			SUBAWARDS
CITY AND COUNTY OF BROOMFIELD, COLORADO - 3 COMMUNITY PARK ROAD - BROOMFIELD, CO 80020-3781	84-6014589	501(C)3	6,500.	0.			SUBAWARDS
FRIENDS OF CHAMBER MUSIC 191 UNIVERSITY BLVD, #974 DENVER, CO 80206	84-6039372	501(C)3	7,750.	0.			SUBAWARDS
SANTA FE PRO MUSICA 1512 PACHECO ST. #D201 SANTA FE, NM 87505	85-0283203	501(C)3	6,250.	0.			SUBAWARDS
CORRALES CULTURAL ARTS COUNCIL PO BOX 2723 CORRALES, NM 87048	85-0401145	501(C)3	6,500.	0.			SUBAWARDS
THE LENSIC PERFORMING ARTS CENTER 211 W. SAN FRANCISCO STREET SANTA FE, NM 87501	85-0448396	501(C)3	9,000.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FAWN DOUGLAS 1335 S MARYLAND PKWY LAS VEGAS, NV 89104	85-0749035	501(C)3	8,000.	0.			SUBAWARDS
NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY - 801 LEROY PLACE, PAS - MACEY CENTER - SOCORRO, NM 87801	85-6000411	501(C)3	9,500.	0.			SUBAWARDS
JAZZ IN ARIZONA 100 E ROOSEVELT ST, #110 PHOENIX, AZ 85004	86-0331150	501(C)3	7,500.	0.			SUBAWARDS
SCOTTSDALE CULTURAL COUNCIL 7380 EAST SECOND ST SCOTTSDALE, AZ 85251-5604	86-0593786	501(C)3	6,250.	0.			SUBAWARDS
GILA VALLEY ARTS COUNCIL 2535 S 8TH AVE SAFFORD, AZ 85546	86-0680396	501(C)3	6,500.	0.			SUBAWARDS
DEL E. WEBB CENTER FOR THE PERFORMING ARTS - 2001 W WICKENBURG WAY, SUITE 3 - WICKENBURG, AZ 85390-2298	86-0873249	501(C)3	6,500.	0.			SUBAWARDS
GOLD CANYON ARTS COUNCIL 5301 S SUPERSTITION MTN DR, SUITE 1 GOLD CANYON, AZ 85118	86-0926695	501(C)3	8,875.	0.			SUBAWARDS
FOX TUCSON THEATRE FOUNDATION PO BOX 1008 TUCSON, AZ 85702	86-0965120	501(C)3	6,250.	0.			SUBAWARDS
RED ROCKS MUSIC FESTIVAL 11640 N TATUM BLVD #3088 PHOENIX, AZ 85028	86-1035975	501(C)3	6,750.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ONSTAGE OGDEN 638 E 26TH STREET OGDEN, UT 84401	87-0288156	501(C)3	7,750.	0.			SUBAWARDS
ZION CANYON ARTS AND HUMANITIES COUNCIL - PO BOX 115 - SPRINGDALE, UT 84767	87-0465540	501(C)3	5,590.	0.			SUBAWARDS
OREM PUBLIC LIBRARY 58 N. STATE ST. OREM, UT 54057-5596	87-6000258	501(C)3	6,400.	0.			SUBAWARDS
UNIVERSITY OF UTAH 1395 PRESIDENTS CIR, ROOM 190 SALT LAKE CITY, UT 84112	87-6000525	501(C)3	7,500.	0.			SUBAWARDS
UNIVERSITY OF NEVADA, RENO UNR, RENO MAIL-STOP 0325 RENO, NV 89557-0325	88-6000024	501(C)3	6,500.	0.			SUBAWARDS
CITY OF LAS VEGAS - DEPT. OF PARKS, RECREATION AND CULTURAL AFFA - 800 BRUSH STREET - LAS VEGAS, NV 89107	88-6000198	501(C)3	11,000.	0.			SUBAWARDS
ORCAS CENTER P O BOX 567 EASTSOUND, WA 98245	91-0930009	501(C)3	8,965.	0.			SUBAWARDS
WASHINGTON CENTER FOR THE PERFORMING ARTS - 512 WASHINGTON ST SE - OLYMPIA, WA 98501	91-1182866	501(C)3	9,000.	0.			SUBAWARDS
COLUMBIA THEATRE FOR THE PERFORMING ARTS - PO BOX 1026 - LONGVIEW, WA 98632	91-1186556	501(C)3	7,000.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAN JUAN COMMUNITY THEATRE 100 SECOND STREET FRIDAY HARBOR, WA 98250	91-1277452	501(C)3	5,750.	0.			SUBAWARDS
TOWER THEATRE FOUNDATION 835 WALL STREET BEND, OR 97703	91-1829147	501(C)3	8,100.	0.			SUBAWARDS
ARTS NORTHWEST 104 N LAUREL ST, STE #116 PORT ANGELES, WA 98362	91-3048927	501(C)3	32,000.	0.			SUBAWARDS
ALASKA JUNIOR THEATER 430 W 7TH AVE, SUITE 30 ANCHORAGE, AK 99501-3550	92-0081984	501(C)3	7,750.	0.			SUBAWARDS
FAIRBANKS CONCERT ASSOCIATION PO BOX 80547 FAIRBANKS, AK 99708-0547	92-0094139	501(C)3	7,500.	0.			SUBAWARDS
ANCHORAGE CONCERT ASSOCIATION - TW 430 W 7TH AVE, #200 ANCHORAGE, AK 99501	92-6002302	501(C)3	11,150.	0.			SUBAWARDS
COMMUNITY CONCERTS OF TREASURE VALLEY - 45 S OREGON STREET - ONTARIO, OR 97914	93-0884249	501(C)3	9,500.	0.			SUBAWARDS
RASIKA SOCIETY FOR ARTS OF INDIA 3355 NW LINMERE DR. PORTLAND, OR 97229	93-1266917	501(C)3	6,000.	0.			SUBAWARDS
BOARD OF TRUSTEES/LELAND STANFORD JR UNIVERSITY - 485 BROADWAY - REDWOOD CITY, CA 94063	94-1156365	501(C)3	9,000.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAN FRANCISCO PERFORMANCES, INC. 500 SUTTER ST., SUITE 710 SAN FRANCISCO, CA 94102-1198	94-2600147	501(C)3	7,500.	0.			SUBAWARDS
JUNEAU JAZZ AND CLASSICS PO BOX 22152 JUNEAU, AK 99802	94-3053060	501(C)3	6,125.	0.			SUBAWARDS
STANFORD JAZZ WORKSHOP PO BOX 20454 STANFORD, CA 94309	94-3074721	501(C)3	8,900.	0.			SUBAWARDS
THE CUTTER THEATRE 302 PARK ST METALINE FALLS, WA 99153	94-3101945	501(C)3	6,280.	0.			SUBAWARDS
CRATERIAN PERFORMANCES COMPANY 23 S CENTRAL AVENUE MEDFORD, OR 97501	94-3137852	501(C)3	7,500.	0.			SUBAWARDS
WESTERN ARTS ALLIANCE 715 SW MORRISON, STE 600 PORTLAND, OR 97205	95-3497056	501(C)3	273,998.	0.			SUBAWARDS
JESSYCA VIANEY VALDEZ PEREZ P.O. BOX 6695 JACKSON, WY 83002	97-3903234	501(C)3	8,000.	0.			SUBAWARDS
PU'UHONUA SOCIETY 1200 ALA MOANA BLVD, STE 270 HONOLULU, HI 96814	99-0154609	501(C)3	8,000.	0.			SUBAWARDS
MAUI ARTS & CULTURAL CENTER ONE CAMERON WAY KAHULUI, HI 96732	99-0222998	501(C)3	6,500.	0.			SUBAWARDS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF HAWAII 2440 CAMPUS ROAD - BOX 368 HONOLULU, HI 96822-2234	99-6000354	501(C)3	7,500.	0.			SUBAWARDS

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
BIPOC ARTIST FUND	18	159,050.	0.		
LEADERS OF COLOR FELLOWSHIP	30	23,417.	0.		

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

PART I, LINE 2:

AWARDS TO PRESENTING AND TOURING ORGANIZATIONS ARE DETERMINED VIA A JURY PROCESS, AND ALL AWARDEES MUST MEET THE CRITERIA SPECIFIED BY WESTAF AND THE NATIONAL ENDOWMENT FOR THE ARTS TO BE CONSIDERED FOR AN AWARD. JURY PANELISTS MUST DISCLOSE ANY CONFLICTS OF INTEREST, AND MUST RECUSE THEMSELVES IN THE EVENT OF A CONFLICT. ALL GRANTEES MUST SIGN A GRANT AGREEMENT WHICH INCLUDES ALL FEDERAL REQUIREMENTS PRIOR TO RECEIVING THE GRANT FUNDS. ALL GRANTEES MUST SUBMIT FINAL REPORTS THROUGH WESTAF'S ON-LINE GRANT MANAGEMENT SYSTEM, GO SMART WHICH INCLUDE DETAILED

Part IV Supplemental Information

DOCUMENTATION OF PROGRAM EXPENDITURES AND A DESCRIPTION OF THE ACTIVITIES SUPPORTED BY THE GRANT(S). THESE REPORTS ARE REVIEWED AND VALIDATED BY THE PROGRAM MANAGER.

REGIONAL TOURING FUNDS ARE USED FOR BOTH TOURWEST AND DISCRETIONARY GRANTS SUPPORT FOR PRESENTING, TOURING, OUTREACH, AND OTHER ACTIVITIES, INCLUDING BOOKING CONFERENCES AND PROFESSIONAL DEVELOPMENT, DESIGNED TO ENHANCE PUBLIC ENGAGEMENT WITH THE ARTS. THE STANDARD TOURWEST GRANTS FOLLOW THE PROCESS OUTLINED ABOVE.

THE DISCRETIONARY GRANTS ARE DETERMINED BY STAFF BASED UPON OPPORTUNITIES AND NEEDS IN THE FIELD. THESE FUNDS ARE USED FOR PROFESSIONAL DEVELOPMENT IN THE FIELD SUCH AS CONFERENCE AND SCHOLARSHIP SUPPORT FOR BOOKING CONFERENCES OR ARTS SERVICE ORGANIZATIONS CONVENINGS THAT SERVE THE REGION. SCHOLARSHIP PROGRAM CAN RANGE FROM SUPPORTING ARTIST ATTENDANCE AT THESE CONVENINGS OR TO SUPPORT THEIR SHOWCASES AT THESE CONVENING.

ALL GRANTEES WILL SUBMIT A PROPOSAL DESCRIBING THE NATURE OF THE ACTIVITIES SUPPORTED BY THE GRANT(S). THESE PROPOSALS ARE REVIEWED AND VALIDATED BY THE PROGRAM MANAGER TO ENSURE THEY MEET THE REQUIREMENTS. ALL GRANTEES MUST SIGN A GRANT AGREEMENT WHICH INCLUDES ALL FEDERAL REQUIREMENTS PRIOR TO RECEIVING THE GRANT FUNDS. THE GRANTEES ARE REQUIRED TO SUBMIT A FINAL REPORT AND DOCUMENTATION OF PROGRAM EXPENDITURES AT THE END OF THE PERIOD OF PERFORMANCE.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WESTERN STATES ARTS FEDERATION

Employer identification number

23-7255426

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHRISTIAN GAINES EXECUTIVE DIRECTOR	(i)	235,334.	0.	0.	11,767.	7,608.	254,709.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A:

PER THE ORGANIZATION'S BY-LAWS, WESTAF'S BOARD ALLOTS FIVE TRUSTEE
POSITIONS TO EXECUTIVE DIRECTORS OF THE STATE ARTS AGENCIES FROM ITS 13
WESTERN STATE REGION. WESTAF EXPECTS TRUSTEES TO ATTEND ALL BOARD MEETINGS
AND THUS FUNDS REQUIRED TRUSTEE TRAVEL TO THE THREE SCHEDULED IN-PERSON
MEETINGS EACH YEAR AND TO THE EXECUTIVE COMMITTEE MEETING IF APPLICABLE.
IN FURTHERANCE OF ITS MISSION, WESTAF PROVIDES PROFESSIONAL DEVELOPMENT
OPPORTUNITIES, SEMINARS, AND SYMPOSIA FOR THE STATE ART AGENCIES' EXECUTIVE
DIRECTORS IN ITS REGION, AND FUNDS TRAVEL TO THESE SEMINARS AND
CONFERENCES. ON OCCASION, WESTAF MAY ENGAGE SPEAKERS FOR THESE SEMINARS AND
CONFERENCES WHO ARE PUBLIC OFFICIALS, AND WESTAF WILL ALSO FUND THIS
SPEAKER TRAVEL.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WESTERN STATES ARTS FEDERATION

Employer identification number

23-7255426

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WESTAF, THE WESTERN STATES ARTS FEDERATION, IS A NONPROFIT ARTS SERVICE ORGANIZATION DEDICATED TO THE CREATIVE ADVANCEMENT AND PRESERVATION OF THE ARTS. BASED IN DENVER, COLORADO, WESTAF FULFILLS ITS MISSION TO STRENGTHEN THE FINANCIAL, ORGANIZATIONAL AND POLICY INFRASTRUCTURE OF THE ARTS BY PROVIDING INNOVATIVE PROGRAMS AND SERVICES TO ARTISTS AND ARTS ORGANIZATIONS IN THE WEST AND NATIONWIDE.

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

WITH SUPPORT FROM THE NATIONAL ENDOWMENT FOR THE ARTS, WESTAF MAINTAINS A TOUR WEST PROGRAM, WHICH FUNDS ARTS TOURING. "TOURWEST," SUPPORTS THE TOURING OF PERFORMING ARTISTS ACROSS THE WEST. THE PROGRAM IS DESIGNED TO SERVE SMALL COMMUNITIES, AND IS HEAVILY ORIENTED TOWARDS SUPPORTING PERFORMING ARTS PRESENTED IN SMALL RURAL COMMUNITIES BY ENTITIES THAT ARE OPERATED BY VOLUNTEERS. WITH GRANTS UP TO \$5,000, THESE GRANTS ARE MODEST IN NATURE BUT HAVE MADE A SIGNIFICANT DIFFERENCE IN SMALLER COMMUNITIES WHERE CONTRIBUTIONS FROM GOVERNMENT AND BUSINESS HAVE DIMINISHED GREATLY IN RECENT YEARS. THE TOURWEST PROGRAMS AWARDS OVER 200 GRANTS ANNUALLY AND SERVICES ALL CORNERS OF WESTAF'S 13-STATE REGION.

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

WESTAF PROVIDES A WIDE VARIETY OF SERVICES THAT ARE DESIGNED TO SUPPORT THE DEVELOPMENT OF THE ARTS IN THE REGION. MAJOR PROGRAMS INCLUDE: 1) CONVENINGS, NETWORKS, AND PLANNING PROCESSES THAT BRING TOGETHER LEADING PRACTITIONERS IN THE ARTS FIELD TO DISCUSS POLICY ISSUES THAT

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization WESTERN STATES ARTS FEDERATION	Employer identification number 23-7255426
--	--

IMPACT ARTISTS AND COMMUNITIES AND TO DEVELOP STRATEGIES FOR DEVELOPMENT OF THE ARTS, 2) PROFESSIONAL DEVELOPMENT SEMINARS FOR STATE ARTS AGENCY LEADERS AND INVESTMENTS IN STATE ARTS AGENCY INNOVATION THAT ARE DESIGNED TO HELP THEM BECOME MORE EFFECTIVE AND SERVICE ORIENTED PUBLIC SECTOR AGENCIES, 3) THE DEVELOPMENT OF THE PUBLIC ART ARCHIVE, A SEARCHABLE ONLINE DATABASE OF COMPLETED PUBLIC ARTWORKS THROUGHOUT THE U.S. AND ABROAD, IN WHICH ARTISTS AND MANAGERS OF PUBLIC ART PROGRAMS CAN CONTRIBUTE THEIR WORK FOR FREE PUBLIC VIEWING, 4) THE DEVELOPMENT OF THE CREATIVE VITALITY SUITE, A SNAPSHOT OF THE RELATIVE ECONOMIC HEALTH OF THE CREATIVE ECONOMY IN A COMMUNITY THAT IS USED TO MEASURE THE ECONOMIC CONTRIBUTION THAT ARTS DEVELOPMENT MAKES TO ECONOMIC DEVELOPMENT, AND 5) ARTS SERVICE-BASED TECHNOLOGY PROJECTS SUCH AS ZAPPLICATION AND CALL FOR ENTRY (CAFE TM) WHICH SUPPORT THE NON-PROFIT ARTS COMMUNITY AND ARTISTS IN THE USE OF TECHNOLOGY TO FACILITATE AND ADVANCE THEIR WORK.

FORM 990, PART VI, SECTION A, LINE 1A:
THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES SHALL CONSIST OF THE PRINCIPAL OFFICERS OF THE BOARD, (CHAIR, VICE CHAIR, SECRETARY, AND TREASURER), AND THE EXECUTIVE DIRECTOR OF THE FEDERATION AS A NON-VOTING MEMBER, AND OF THREE (3) OTHER AT LARGE MEMBERS OF THE BOARD WHO SHALL BE NOMINATED BY THE BOARD DEVELOPMENT COMMITTEE IN CONSULTATION WITH THE CHAIR ELECT AND ELECTED BY THE BOARD AT ITS FIRST MEETING IN THE TENURE OF THE CHAIR. A MAJORITY OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM. THE EXECUTIVE COMMITTEE SHALL HAVE AND EXERCISE ALL AND EVERY POWER OF THE BOARD BETWEEN MEETINGS, EXCEPT FOR THE ELECTION OF OFFICERS, HIRING OR FIRING THE EXECUTIVE DIRECTOR, AND MODIFICATION IN THE BY-LAWS OR LONG RANGE PLANNING; THE EXECUTIVE COMMITTEE SHALL ALSO HAVE AND EXERCISE SUCH

Name of the organization WESTERN STATES ARTS FEDERATION	Employer identification number 23-7255426
--	--

POWERS AS THE BOARD MAY FROM TIME TO TIME DELEGATE TO OR IMPOSE UPON IT.
EXCEPT AS IS OR MAY BE LIMITED BY LAW OR THE BY-LAWS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE EXECUTIVE DIRECTORS OF THE 13 WESTERN STATES ART AGENCIES VOTE TO
SELECT 5 OF THEIR PEERS TO SERVE ON THE WESTAF BOARD PER THE BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE COMMITTEE APPROVES THE 990 DRAFT WHICH IS THEN SENT TO THE
FULL BOARD FOR COMMENTS PRIOR TO SUBMISSION.

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

BOARD MEMBERS COMPLETE A CONFLICT OF INTEREST DISCLOSURE FORM ANNUALLY.
ALL DISBURSEMENTS OF THE ORGANIZATION ARE REVIEWED BY THE DIRECTOR OF
FINANCE & ADMINISTRATION TO ENSURE THAT PAYMENTS MADE ARE IN COMPLIANCE
WITH ALL ORGANIZATIONAL POLICIES.

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

THE EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED ANNUALLY BY THE EXECUTIVE
COMMITTEE OF THE BOARD OF DIRECTORS, THE MEMBERS OF WHICH HAVE ACCESS TO
SALARY SURVEYS FROM COMPARABLE ORGANIZATIONS, INCLUDING THE FIVE OTHER
REGIONAL ARTS ORGANIZATIONS. THE EXECUTIVE DIRECTOR AND DIRECTOR OF
FINANCE AND ADMINISTRATION SET COMPENSATION FOR KEY EMPLOYEES, BASED ON A
COMPENSATION POLICY ENACTED IN FY20 ALONG WITH A MARKET REVIEW OF SALARIES
FOR SIMILAR POSITIONS.

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

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND FINANCIAL

Name of the organization WESTERN STATES ARTS FEDERATION	Employer identification number 23-7255426
---	---

STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **WESTERN STATES ARTS FEDERATION** Employer identification number **23-7255426**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
ZAPP SOFTWARE, LLC - 20-1750473, 1624 MARKET ST. STE. 226, PMB 98286, DENVER, CO 80202-1559	ONLINE ART FAIR MANAGEMENT	CO	WESTAF	RELATED	132,849.	1,902,167.		X	N/A	X		83.00%

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ZAPP SOFTWARE, LLC	N	171,284.	FMV
(2) ZAPP SOFTWARE, LLC	O	1,077,115.	FMV
(3) ZAPP SOFTWARE, LLC	Q	111,501.	FMV
(4)			
(5)			
(6)			

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

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

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