

WESTERN STATES ARTS FEDERATION (WESTAF)

CONTENTS

EIN: 23-7255426
Report Generated on: 07/08/2024

Executive Summary	2
Programs & Results	4
Financial Review	6
Operations & Leadership	8

APPENDIX

Key Documents	17
Charity Check Report	18

WESTERN STATES ARTS FEDERATION (WESTAF)



- 👤 aka WESTAF
- 📍 Denver, CO
- 🌐 www.westaf.org
- 📞 (303)629-1166

[View GuideStar Profile](#)

MISSION

Headquartered in Denver, Colorado, WESTAF (Western States Arts Federation) is a nonprofit arts service organization dedicated to strengthening the financial, organizational, and policy infrastructure of the arts in the West. WESTAF assists state arts agencies, arts organizations, and artists in their quest to serve diverse audiences, enrich the lives of local communities, and provide access to the arts and arts education for all. Through innovative programming, advocacy, research, technology, and grantmaking, WESTAF encourages the creative advancement and preservation of the arts regionally and through a national network of customers and alliances.

EIN

23-7255426

RULING YEAR

1973

IRS SUBSECTION

501(c)(3) Public Charity

MAIN ADDRESS

1625 Market St, Suite 226 PMB
98286
Denver, CO
80202

AFFILIATION TYPE

Independent Organization

CONTACT

Christian Gaines, Executive
Director
christian.gaines@westaf.org

EXECUTIVE DIRECTOR

Christian Gaines

BOARD CHAIR

Tamara Alvarado

SUBJECT AREA

Arts councils

NTEE Code

(Arts Council/Agency) (A26)

PROGRAMS

1. ZAPApplication

Population(s) served: Artists and performers

POPULATIONS SERVED

1. Artists and performers

COMPLIANCE

- ✓ IRS Pub 78 Verified as of June 2024
- ✓ IRS BMF 509(a) (1) as of June 10, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✗ Written whistleblower policy

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

TRANSPARENCY MEASURES

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

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, April 2024

ZAPplication

Population(s) Served:

Artists and performers

Where artists and art festivals connect.

CHARTING IMPACT

What is the organization aiming to accomplish?

NA

Financials

FISCAL YEAR START: 10/01

FISCAL YEAR END: 09/30

✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements **\$7,884,434**

Total expenses and losses per audited financial statements **\$8,303,349**

Surpluses in last 5 years **2**

Negative Net Assets in past 5 years **0**

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2019	2020	2021	2022	2023
Unrestricted surplus (deficit) before depreciation	\$388,913	-\$56,484	\$8,986,936	-\$2,331,955	-\$366,185
As a % of expenses	9.4%	-1.1%	142.2%	-30.9%	-4.4%
Unrestricted surplus (deficit) after depreciation	\$307,078	-\$113,723	\$8,928,440	-\$2,365,221	-\$418,915
As a % of expenses	7.3%	-2.2%	140.0%	-31.2%	-5.0%

Revenue Composition	2019	2020	2021	2022	2023
Total revenue (unrestricted & restricted)	\$4,551,280	\$4,986,465	\$15,542,440	\$6,773,845	\$7,041,612
Total revenue, % change over prior year	-0.5%	9.6%	211.7%	-56.4%	4.0%
Program services revenue	59.7%	46.3%	16.3%	44.8%	50.2%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.5%	0.4%	0.2%	2.7%	3.2%
Government grants	39.7%	51.8%	20.1%	51.0%	42.7%
All other grants and contributions	0.0%	2.4%	63.6%	1.5%	4.2%
Other revenue	0.0%	-1.0%	-0.1%	0.0%	-0.3%

Expense Composition	2019	2020	2021	2022	2023
Total expenses before depreciation	\$4,146,025	\$5,045,075	\$6,320,900	\$7,556,922	\$8,288,952
Total expenses, % change over prior year	1.9%	21.7%	25.3%	19.6%	9.7%
Personnel	48.2%	47.9%	41.0%	41.4%	42.3%
Professional Fees	10.6%	4.3%	7.7%	10.0%	9.8%
Occupancy	2.5%	2.5%	1.8%	0.9%	0.5%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	18.4%	28.7%	38.2%	28.1%	21.8%
All other expenses	20.3%	16.7%	11.3%	19.6%	25.6%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2019	2020	2021	2022	2023
Total Expenses (after depreciation)	\$4,227,860	\$5,102,314	\$6,379,396	\$7,590,188	\$8,341,682
One Month of Savings	\$345,502	\$420,423	\$526,742	\$629,744	\$690,746
Debt Principal Repayment	\$0	\$0	\$391,391	\$13,839	\$7,830
Fixed Asset Additions	\$0	\$0	\$0	\$127,718	\$117,431
Total Full Costs (estimated)	\$4,573,362	\$5,522,737	\$7,297,529	\$8,361,489	\$9,157,689

Capital Structure Indicators

Liquidity

Months of cash	1.9	8.1	2.1	2.0	0.5
Months of cash and investments	4.1	9.9	19.1	12.3	13.9
Months of estimated liquid unrestricted net assets	4.6	3.6	19.9	12.8	10.9

Balance Sheet Composition

Cash	\$653,247	\$3,394,173	\$1,129,596	\$1,250,855	\$360,538
Investments	\$758,740	\$783,269	\$8,919,511	\$6,522,738	\$9,240,316
Receivables	\$48,430	\$36,394	\$493,657	\$482,004	\$1,119,074
Gross land, buildings, and equipment (LBE)	\$2,034,053	\$1,889,978	\$1,801,406	\$1,929,124	\$2,046,555
Accumulated depreciation (% of LBE)	92.3%	93.6%	96.7%	92.1%	89.4%
Liabilities (as % of assets)	27.2%	65.8%	5.3%	10.2%	34.4%
Unrestricted net assets	\$1,740,633	\$1,626,910	\$10,555,350	\$8,190,129	\$7,771,214
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$1,740,633	\$1,626,910	\$10,555,350	\$8,190,129	\$7,771,214

Key Data Checks

Material Data Errors	2019	2020	2021	2022	2023
	No	No	No	No	No

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

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

Operations

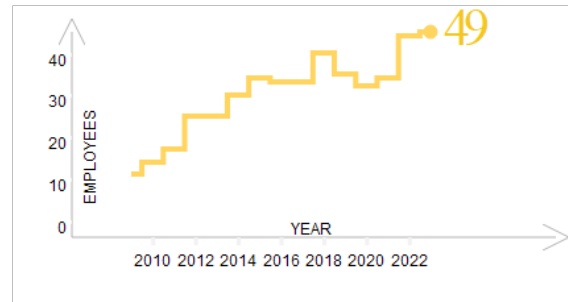
Source: Self-Reported by Organization, April 2024

EXECUTIVE DIRECTOR

Christian Gaines

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Tamara Alvarado

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Christian Gaines	EXECUTIVE DIRECTOR	\$209,782	\$18,340	\$0
Amy Hollrah	DIRECTOR OF FINANCE & ADMI	\$89,571	\$12,330	\$0
Tamara Alvaredo	CHAIR	\$0	\$0	\$0
Teniqua Broughton	VICE CHAIR	\$0	\$0	\$0
Karmen Rossi	BOARD SECRETARY	\$0	\$0	\$0
Michael Lange	BOARD TREASURER	\$0	\$0	\$0
Karen Hanan	DEVELOPMENT COMMITTEE CHAIR	\$0	\$0	\$0
Roy Agloinga	EIC CHAIR	\$0	\$0	\$0
Cyndy Andrus	TRUSTEE	\$0	\$0	\$0
Amber-dawn Bear Robe	TRUSTEE	\$0	\$0	\$0
Lisa Becker	TRUSTEE	\$0	\$0	\$0
Bassem Bejjani	TRUSTEE	\$0	\$0	\$0
Victoria Panella Bourns	TRUSTEE	\$0	\$0	\$0
Tatiana Gant	TRUSTEE	\$0	\$0	\$0
Susan Garbett	TRUSTEE	\$0	\$0	\$0
Ann Hudner	TRUSTEE	\$0	\$0	\$0
Jonathan Johnson	TRUSTEE	\$0	\$0	\$0
Candace Kita	TRUSTEE	\$0	\$0	\$0
Nikiko Masumoto	TRUSTEE	\$0	\$0	\$0
Megan Miller	TRUSTEE	\$0	\$0	\$0
Brandy Reitter	TRUSTEE	\$0	\$0	\$0
Adrian San Miguel	TRUSTEE	\$0	\$0	\$0
Kelly Stowell	TRUSTEE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Christian Gaines	EXECUTIVE DIRECTOR	\$202,240	\$13,398	\$0
Amy Hollrah	DIRECTOR OF FINANCE & ADMI	\$83,507	\$11,811	\$0
Roy Agloinga	EIC CHAIR	\$0	\$0	\$0
Tamara Alvaredo	BOT CHAIR	\$0	\$0	\$0
Cyndy Andrus	TRUSTEE	\$0	\$0	\$0
Amber-dawn Bear Robe	TRUSTEE	\$0	\$0	\$0
Lisa Becker	TRUSTEE	\$0	\$0	\$0
Bassem Bejjani	TRUSTEE	\$0	\$0	\$0
Victoria Panella Bourns	TRUSTEE	\$0	\$0	\$0
Teniqua Broughton	BOT VICE CHAIR	\$0	\$0	\$0
Tatiana Gant	TRUSTEE	\$0	\$0	\$0
Susan Garbett	TRUSTEE	\$0	\$0	\$0
Karen Hanan	BOARD DEV CHAIR	\$0	\$0	\$0
Ann Hudner	TRUSTEE	\$0	\$0	\$0
Jonathan Johnson	TRUSTEE	\$0	\$0	\$0
Michael Lange	BOARD TREASURER	\$0	\$0	\$0
Nikiko Masumoto	TRUSTEE	\$0	\$0	\$0
Megan Miller	TRUSTEE	\$0	\$0	\$0
Paul Nguyen	TRUSTEE	\$0	\$0	\$0
Brandy Reitter	TRUSTEE	\$0	\$0	\$0
Karmen Rossi	BOARD SECRETARY	\$0	\$0	\$0
Kelly Stowell	TRUSTEE	\$0	\$0	\$0
Candace Kita	TRUSTEE	\$0	\$0	\$0
Adrian San Miguel	TRUSTEE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Christian Gaines-Doh 11419	EXECUTIVE DIRECTOR	\$202,090	\$14,791	\$0
Amy Hollrah	DIRECTOR OF FINANCE & ADMIN	\$85,602	\$13,850	\$0
Anthony Radich-Dot 73119	EXECUTIVE DIRECTOR EMERITUS	\$84,700	\$8,310	\$0
Roy Agloinga	TRUSTEE	\$0	\$0	\$0
Tamara Alvaredo	BOT CHAIR	\$0	\$0	\$0
Cyndy Andrus	TRUSTEE	\$0	\$0	\$0
Amber-dawn Bear Robe	TRUSTEE	\$0	\$0	\$0
Lisa Becker	TRUSTEE	\$0	\$0	\$0
Bassem Bejjani	TRUSTEE	\$0	\$0	\$0
Victoria Panella Bourns	TRUSTEE	\$0	\$0	\$0
Teniqua Broughton	BOT VICE CHAIR	\$0	\$0	\$0
Michael Faison	TRUSTEE	\$0	\$0	\$0
Susan Garbett	TRUSTEE	\$0	\$0	\$0
Karen Hanan	TRUSTEE	\$0	\$0	\$0
Joaquin Herranz JR	TRUSTEE	\$0	\$0	\$0
Ann Hudner	TRUSTEE	\$0	\$0	\$0
Jonathan Johnson	TRUSTEE	\$0	\$0	\$0
Michael Lange	BOT TREASURER	\$0	\$0	\$0
Nikiko Masumoto	TRUSTEE	\$0	\$0	\$0
Megan Miller	TRUSTEE	\$0	\$0	\$0
Paul Nguyen	TRUSTEE	\$0	\$0	\$0
Brandy Reitter	TRUSTEE	\$0	\$0	\$0
Karmen Rossi	BOT SECRETARY	\$0	\$0	\$0
Kelly Stowell	TRUSTEE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Anthony Radich	EXECUTIVE DIRECTOR	\$146,000	\$6,802	\$0
Amy Hollrah	FINANCE DIRECTOR	\$77,207	\$7,760	\$0
Roy Agloinga	SECRETARY	\$0	\$0	\$0
Tamara Alvarado	VICE CHAIR	\$0	\$0	\$0
Cyndy Andrus	TREASURER	\$0	\$0	\$0
Bassem Bejjani	TRUSTEE	\$0	\$0	\$0
Dana Bennett	TRUSTEE	\$0	\$0	\$0
Victoria Panella Bourns	TRUSTEE	\$0	\$0	\$0
Wendy Bredehoft	TRUSTEE	\$0	\$0	\$0
Teniqua Broughton	TRUSTEE	\$0	\$0	\$0
Michael Faison	TRUSTEE	\$0	\$0	\$0
Erin Graham	CHAIR	\$0	\$0	\$0
Karen Hanan	TRUSTEE	\$0	\$0	\$0
Joaquin Herranz JR	TRUSTEE	\$0	\$0	\$0
Ann Hudner	TRUSTEE	\$0	\$0	\$0
Jonathan Johnson	TRUSTEE	\$0	\$0	\$0
Michael Lange	TRUSTEE	\$0	\$0	\$0
Nikiko Masumoto	TRUSTEE	\$0	\$0	\$0
Karmen Rossi	TRUSTEE	\$0	\$0	\$0
Kelly Stowell	TRUSTEE	\$0	\$0	\$0
Brandy Reitter	TRUSTEE	\$0	\$0	\$0
Christian Gaines Beg 0119	EXECUTIVE DIRECTOR	\$0	\$0	\$0

HIGHEST PAID EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Adam Sestokas	DIRECTOR OF TECHNOLOGY & I	\$115,232	\$17,757	\$0

HIGHEST PAID EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Adam Sestokas	DIRECTOR OF TECHNOLOGY & INNOVATION	\$108,539	\$12,994	\$0

HIGHEST PAID EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Adam Sestokas	IT DIRECTOR	\$109,537	\$6,749	\$0

Contractors

FISCAL YEAR 2023

Name	Address	Type of Service	Compensation
Brownrice Internet INC	201 CAMINO DE LA MERCED, TAOS 87571	SOFTWARE DEVELOPMENT	\$333,603
Alyeska Resort	PO BOX 249, GIRDWOOD 99587	BOARD & COMMITTEE MEETINGS	\$176,686
Bilberry Technologies	2529 22ND AVE S, SEATTLE 98144	SOFTWARE DEVELOPMENT	\$108,700

Contractors

FISCAL YEAR 2022

Name	Address	Type of Service	Compensation
Brownrice Internet INC	201 CAMINO DE LA MERCED, TAOS 87571	SOFTWARE DEVELOPMENT	\$469,715
Bilberry Technologies	2529 22ND AVE S, SEATTLE 98144	SOFTWARE DEVELOPMENT	\$112,998
Alohilani Resort	2490 KALAKAUA AVE, HONOLULU 96815	BOARD & COMMITTEE MEETINGS	\$109,742

Contractors

FISCAL YEAR 2021

Name	Address	Type of Service	Compensation
Brownrice Internet INC	201 CAMINO DE LA MERCED, TAOS 87571	DEVELOPMENT	\$219,512

Paid Preparers

FISCAL YEAR 2023

Firm Name	Firm EIN	Firm Address	Firm Phone
PLANTE & MORAN PLLC	381357951	8181 E TUFTS AVENUE SUITE 600, DENVER CO 802372579	3037409400

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
PLANTE & MORAN PLLC	38-1357951	8181 E TUFTS AVENUE SUITE 600, DENVER CO 802372579 USA	303-740-9400

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
PLANTE & MORAN PLLC	38-1357951	8181 E TUFTS AVENUE SUITE 600, DENVER CO 802372579 USA	303-740-9400

Organizational Demographics

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

Leadership

The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Decline to state

Race & Ethnicity

No data

Gender Identity

Transgender Identity

No data

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

IRS Forms 990

[2023 990](#)

[2022 990](#)

[2021 990](#)

[2020 990](#)

[2019 990](#)

IRS Forms 990T

[2019 990T](#)

[2018 990T](#)

Audited Financial Statements

[2022 Audited Financial Statement](#)

[2020 Audited Financial Statement](#)

[2018 Audited Financial Statement](#)

Key Organization Documents

[2017 Annual Report](#)

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

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

GuideStar Charity Check

WESTERN STATES ARTS FEDERATION (WESTAF)

Aka WESTAF

1625 Market St. Suite 226 Pmb 98286
Denver, CO 80202

- ✓ Foundation Status Code: PC*
- ✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details

✓ IRS Pub 78
verified

Organization name	Location	Most recent IRS Publication 78
Western States Arts Federation	Denver, CO	June 2024
EIN	Deductibility status description	Verified with most recent Internal Revenue Bulletin
23-7255426	A public charity (50% deductibility limitation).	July 08, 2024

IRS Business Master File Details

IRS BMF 509(a)(1)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
WESTERN STATES ARTS FEDERATION	June 10 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
23-7255426	This organization is a 501(c)(3) Public Charity	02/1973
Foundation Code	Foundation Code Description	
15	Organization which receives a substantial part of its support from a governmental unit or the general public	
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

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

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

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

GuideStar Charity Check Data Sources

-GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

-The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.