** PUBLIC DISCLOSURE COPY ** **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Department of the Treasury Internal Revenue Service

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



AI	or the	2022 calendar year, or tax year beginning and e	ending						
Β	Check if applicable	C Name of organization		D Employer identified	cation number				
	Addres change	WESTERN RESOURCE ADVOCATES							
	Name change	Doing business as							
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	P.O. box if mail is not delivered to street address) Room/suite E Telephone nur						
	Final return/	2260 BASELINE ROAD #200		303-444-1188					
	termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	11,152,976.				
	Amend return	BOULDER, CO 80302		H(a) Is this a group re					
	Applica tion pendin	F Name and address of principal officer. Control Construction		for subordinates	? Yes X No				
		Z260 BASELINE ROAD #200, BOULDER, CO 80302		H(b) Are all subordinates ir					
		empt status: X 501(c)(3) 501(c)() (insert no.) 4947(a)(1) o	or 527	If "No," attach a	list. See instructions				
	Vebsit			H(c) Group exemptio					
		organization: X Corporation Trust Association Other	L Year	of formation: 1989	A State of legal domicile: CO				
Pa		Summary	at 110 PP						
é	1	Briefly describe the organization's mission or most significant activities: FIGHTS IMPACTS TO SUSTAIN THE ENVIRONMENT, ECONOMY, AND PEOPLE OF TH		CHANGE AND ITS					
anc				Here 0504 - 611					
Governance	2	Check this box if the organization discontinued its operations or dispose			17				
o So	3 3				17				
<u>م</u>	1	Number of independent voting members of the governing body (Part VI, line 1b) Total number of individuals employed in calendar year 2022 (Part V, line 2a)	·····	98					
Activities &		Total number of volunteers (estimate if necessary)		18					
ž		Total unrelated business revenue from Part VIII, column (C), line 12			0.				
A		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.				
	<u> </u>			Prior Year	Current Year				
	8	Contributions and grants (Part VIII, line 1h)		10,801,518.	9,785,881.				
nue	9	Program service revenue (Part VIII, line 2g)		53,703.	176,534.				
Revenue	10	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		113,471.	30,298.				
č	11 (Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		141,470.	196,229.				
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		11,110,162.	10,188,942.				
	13 (Grants and similar amounts paid (Part IX, column (A), lines 1-3)		120,000.	50,000.				
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	٥.				
ŝ	15 \$	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $\ $.		5,525,328.	6,159,814.				
Expenses	16a I	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.				
xpe	. b ⁻	Total fundraising expenses (Part IX, column (D), line 25) 1,395,6	597.						
Ш	17 (Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,582,098.	4,167,687.				
	18 -	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		9,227,426.	10,377,501.				
		Revenue less expenses. Subtract line 18 from line 12		1,882,736.	-188,559.				
S OF			Be	ginning of Current Year	End of Year				
ssets	20	Total assets (Part X, line 16)		14,998,011.	14,584,072.				
Net Assets (21	Total liabilities (Part X, line 26)		416,804.	515,781.				
		Net assets or fund balances. Subtract line 21 from line 20		14,581,207.	14,068,291.				
	4111								

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.

	hts w. Wo 11/15/202									
Sign	Signature of off	icer		D	late					
Here	RICHARD TRILSCH, VP OF FINANCE AND ADMIN									
	Type or print name and title									
	Print/Type prepa	arer's name	Preparer's signature	Date	Check	PTIN				
Paid	DORI J. EGG	ETT	DORI J. EGGETT	11/15/23	self-employed	P00645252				
Preparer	Firm's name	PLANTE & MORAN, PLLC		F	irm's EIN 38-	1357951				
Use Only	ly Firm's address 8181 E TUFTS AVE, SUITE 600									
	DENVER, CO 80237 Phone no.303-740-9400									
May the I	May the IRS discuss this return with the preparer shown above? See instructions X Yes No									

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form	1990 (2022) WESTERN RESOURCE ADVOCATES	84-1113831	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	X
1	Briefly describe the organization's mission:		
	WESTERN RESOURCE ADVOCATES (WRA) IS A REGIONAL NONPROFIT ADVOCACY		
	ORGANIZATION FIGHTING CLIMATE CHANGE AND ITS IMPACTS TO SUSTAIN THE		
	ENVIRONMENT, ECONOMY, AND PEOPLE OF THE WEST. AS THE REGION'S GO-TO		
	EXPERTS FOR MORE THAN THREE DECADES, WRA'S ON-THE-GROUND WORK ADVANCES		
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	····· L	Yes X No
•	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	L	Yes X No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as m		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others revenue, if any, for each program service reported.	, the total expens	es, and
4a	(Code:) (Expenses \$5,099,090. including grants of \$50,000.) (Revenue		<u>)</u>
чa	CLEAN ENERGY - THE VISION OF OUR CLEAN ENERGY WORK IS THAT OUR HOMES.) Þ)
	BUILDINGS AND TRANSPORTATION SYSTEMS WILL BE POWERED BY CLEAN ENERGY		
	AND THE WEST IS PROSPERING IN A ZERO-CARBON ECONOMY. WRA USES PUBLIC		
	POLICY TO ALIGN THE FINANCIAL INTERESTS OF ELECTRICITY PRODUCERS AND		
	CONSUMERS WITH DECARBONIZING ELECTRICITY PRODUCTION AND ELECTRIFYING		
	OTHER SECTORS OF THE ECONOMY IN A WAY THAT ADVANCES EQUITY. BY WORKING		
	TO RETIRE COAL, REPLACE GENERATION WITH CLEAN ENERGY AND		
	TRANSPORTATION, BUILD CLEAN ENERGY MARKETS, AND MODERNIZE THE GRID, WRA		
	IS TRANSFORMING THE REGION.		
4b	(Code:) (Expenses \$2,066,622. including grants of \$) (Revenue	*\$	176,534.)
	HEALTHY RIVERS - THE VISION OF OUR HEALTHY RIVERS WORK IS THAT WESTERN		
	RIVERS ARE THRIVING EVEN IN THE FACE OF CLIMATE CHANGE AND THESE		
	CRITICAL WATERWAYS ARE PROTECTED TO SUPPORT ECOSYSTEMS, LOCAL		
	COMMUNITIES, AND WORLD-CLASS RECREATION. WATER IS CONSERVED AND KEY		
	RIVER REACHES ARE REVITALIZED AND MANAGED TO SUPPORT HEALTHY RIVER		
	ECOLOGY, SUSTAINABLE WATER USE, AND RESILIENCE TO A CHANGING CLIMATE.		
	WRA DEVELOPS, ADVOCATES FOR, AND IMPLEMENTS POLICIES, PROGRAMS AND		
	RIVER MANAGEMENT THAT SAVES WATER AND PROTECTS RIVERS THROUGH IMPROVING		
	STREAM FLOW, REDUCING WATER USE, AND IMPROVED WATER PLANNING.		
4	(
4c	(Code:) (Expenses \$974,408. including grants of \$) (Revenue WESTERN LANDS - THE VISION OF OUR WESTERN LANDS WORK IS THAT AT LEAST	;\$)
	HALF OF THE LAND IN EACH MAJOR ECOREGION, INCLUDING WILDLIFE MIGRATION		
	CORRIDORS, ARE LEGALLY PROTECTED FROM DEVELOPMENT IN ORDER TO CONSERVE		
	BIODIVERSITY IN THE FACE OF RAPID HABITAT LOSS AND CLIMATE CHANGE.		
	PROTECTED LANDS SUPPORT EQUITABLE, SUSTAINABLE ACCESS TO OUTDOOR		
	OPPORTUNITIES; VIBRANT COMMUNITIES WITH ROBUST LOCAL OUTDOOR ECONOMIES;		
	CULTURAL RESOURCES, SACRED SITES, AND LIVING TIES TO THE LAND; AND		
	INTACT NATURAL ECOLOGICAL PROCESSES THAT SEQUESTER CARBON AND HELP MEET		
	CLIMATE GOALS, AND CAPTURE RUNOFF AND HELP MEET HEALTHY RIVER GOALS.		
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ 236,954. including grants of \$) (Revenue \$)	
4e	Total program service expenses 8,377,074.		
		Fr	orm 990 (2022)
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Form 990 (2	2022)	WESTERN	RESOURCE	2

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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		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? If "Yes," complete Schedule C, Part II	4	х	
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? If "Yes," complete Schedule C, Part III	5		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? If "Yes," complete Schedule D, Part I	6		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</i> "Yes," <i>complete Schedule D, Part II</i>	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	⊢' −		
0		8		x
0	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	•		
9				
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?		x	
	If "Yes," complete Schedule D, Part IV	9	~	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		v	
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	<u>11a</u>	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? If "Yes," complete Schedule D, Part VII	11b	Х	
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
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? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
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? If "Yes," complete Schedule F, Parts I and IV	14b		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? If "Yes," complete Schedule F, Parts II and IV	15		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? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	<u> </u>		
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	<i>''</i>		
10		18		x
10	1c and 8a? <i>If</i> "Yes," <i>complete Schedule G, Part II</i> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			
19		10		x
00-	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	<u>_</u>	v	
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X 000	 /06 7 - ·
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Da	rt IV Checklist of Required Schedules (continued)	5051		P	age -
Fai	Checklist of Required Schedules (continued)			V	
00		Г		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on				x
00	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	···	22		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current				
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		00	х	
04-	Schedule J	·	23	Λ	
248	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the				
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete		04-		x
h	Schedule K. If "No," go to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	F	24a 24b		
		F	240		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease		240		
h	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	·· -	24c 24d		
		F	24u		
258	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit		25a		x
h	transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	F	25a		
U	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete				
			25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	··	250		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%				
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	F	20		<u> </u>
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled				
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	···	21		
20	instructions for applicable filing thresholds, conditions, and exceptions):				
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>				
u	"Yes," complete Schedule L, Part IV		28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	F	200		
Ŭ	"Yes," complete Schedule L, Part IV		28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	F			
	contributions? If "Yes," complete Schedule M		30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	F	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete	F			
	Schedule N, Part II		32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	· F			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	··· F			
	Part V, line 1		34	х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		35a	Х	
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	F			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		35b	х	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?				[
	If "Yes," complete Schedule R, Part V, line 2		36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization				
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	L	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?				
	Note: All Form 990 filers are required to complete Schedule O		38	х	
Par	rt 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	<u></u> .	<u></u> .		
				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	58			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming				
	(gambling) winnings to prize winners?		1c	Х	
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)						
					Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,							
	filed for the calendar year ending with or within the year covered by this return	2a	98					
b	o If at least one is reported on line 2a, did the organization file all required federal employment tax returns?							
3a								
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other							
	financial account in a foreign country (such as a bank account, securities account, or other financial			4a		x		
b	If "Yes," enter the name of the foreign country		,					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	Accour	its (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		x		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		x		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		<u> </u>		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did t					<u> </u>		
Ua	any contributions that were not tax deductible as charitable contributions?			6a		x		
h	If "Yes," did the organization include with every solicitation an express statement that such contribu			Ua		<u> </u>		
D			0	Ch				
-	were not tax deductible?			6b				
7	Organizations that may receive deductible contributions under section 170(c).			_		v		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and se			7a		X		
b				7b		<u> </u>		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w							
	to file Form 8282?	1		7c		X		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d						
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of		:t?	7e		X		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit cont	ract?		7f		X		
g	If the organization received a contribution of qualified intellectual property, did the organization file F			7g		<u> </u>		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiz	ation fi	le a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintaine	d by th	e					
	sponsoring organization have excess business holdings at any time during the year?			8				
9	Sponsoring organizations maintaining donor advised funds.							
а	a Did the sponsoring organization make any taxable distributions under section 4966?							
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b				
10	Section 501(c)(7) organizations. Enter:							
а	Initiation fees and capital contributions included on Part VIII, line 12	10a						
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b						
11	Section 501(c)(12) organizations. Enter:							
а	Gross income from members or shareholders	11a						
b	Gross income from other sources. (Do not net amounts due or paid to other sources against							
	amounts due or received from them.)	11b						
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	n 1041	?	12a				
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b						
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state?			13a				
	Note: See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the							
	organization is licensed to issue qualified health plans	13b						
с	Enter the amount of reserves on hand							
14a				14a		x		
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Sched			14b				
15 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remun			<u> </u>				
	excess parachute payment(s) during the year?			15		x		
	If "Yes," see the instructions and file Form 4720, Schedule N.			15				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	nt inco	me?	16		x		
16		IL ILICOI	110 (0				
47	If "Yes," complete Form 4720, Schedule O.	otivitie	_					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any a that would regult in the imposition of an excise tax under section 4051, 4052 or 40522.			47		1		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17				
	If "Yes," complete Form 6069.			Г	990	(2022)		
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Form	990 (2022) WESTERN RESOURCE ADVOCATES		84-1113		P	Page 6
Pa	rt VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	nrough	7b below, and for	a "No"	respor	nse
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.					
	Check if Schedule O contains a response or note to any line in this Part VI					X
Sec	tion A. Governing Body and Management					
			_		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		L7		
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	1	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	any other			
	officer, director, trustee, or key employee?			2		х
3	Did the organization delegate control over management duties customarily performed by or under the	direct	supervision			
	of officers, directors, trustees, or key employees to a management company or other person?			3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 99	90 wa	s filed?	. 4		х
5	Did the organization become aware during the year of a significant diversion of the organization's asse	ets?		5		X
6	Did the organization have members or stockholders?			6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point o	one or			
	more members of the governing body?			7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto					
	persons other than the governing body?			7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year					
а	The governing body?			8a	Х	
b	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read					
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			. 9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev					
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		x
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha	apters	, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?			. 10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	befor	e filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to conf	licts?	. 12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	es," d	escribe			
	on Schedule O how this was done			12c		
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	X	
15	Did the process for determining compensation of the following persons include a review and approval	by ind	dependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official			15a	X	
b	Other officers or key employees of the organization			15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	nent w	ith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat		•			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	ization	's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filedNONE					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	id 990	T (section 501(c)(3)s only)	availa	ble
	for public inspection. Indicate how you made these available. Check all that apply.					
	X Own website Another's website X Upon request Other (explain		,			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, con	nflict c	f interest policy, a	nd finan	cial	
	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 boo	ks and	l records			
	RICHARD TRILSCH - 303-444-1188					
	2260 BASELINE ROAD #200, BOULDER, CO 80302				000	
232006	6 12-13-22			Forn	n 990	(2022)
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Form 990 (2022) WESTERN RESOURCE ADVOCATES	84-1113831	Page 7			
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					
	ete this table for all persons required to be listed. Report compensation for the calendar year endin Il of the organization's current officers, directors, trustees (whether individuals or organizations), r	0				

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)	(B)	(C)		(D)	(E)	(F)				
Name and title	Average	(do	Position (do not check more than one		ne	Reportable	Reportable	Estimated		
	hours per	box, unless pe		and a director/trustee)			n an	compensation	compensation	amount of
	week		cer ar		recio	r/trus	lee)	from	from related	other
	(list any	irecto						the	organizations	compensation from the
	hours for related	e or d	tee			sated		organization (W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	organization
	organizations	ruste	al trus		yee	m pen		1099-NEC)	1000 NEO	and related
	below	ndividual trustee or director	nstitutional trustee	5	Key employee	est co oyee	er	,		organizations
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former			C C
(1) JON GOLDIN-DUBOIS	40.00									
PRESIDENT	0.00			х				264,758.	0.	17,397.
(2) RICHARD TRILSCH	40.00									
VP OF FINANCE AND ADMIN	0.25			х				181,558.	Ο.	17,411.
(3) JOHN NIELSEN	40.00									
VP OF POLICY AND PROGRAMS	0.00				х			179,877.	Ο.	17,956.
(4) THERESA BUSHMAN	40.00									
VP OF DEVELOPMENT & COMMUNICATIONS	0.00				х			182,513.	0.	12,100.
(5) BART MILLER	40.00									
HEALTHY RIVERS DIRECTOR	0.00					x		135,273.	0.	8,232.
(6) JEREMY VESBACH	40.00									
WESTERN LANDS PROGRAM DIRECTOR	0.00					x		132,340.	0.	6,129.
(7) NANCY KELLY	40.00									
SENIOR POLICY ADVISOR, CLEAN ENERGY	0.00					x		125,724.	0.	14,677.
(8) JORO WALKER	40.00									
SENIOR ATTORNEY, WESTERN LANDS	0.00					X		120,411.	Ο.	14,271.
(9) GWEN FARNSWORTH	40.00									
DEPUTY DIRECTOR OF STATE ADVOCACY, C	0.00					Х		120,291.	Ο.	14,332.
(10) ELI FELDMAN	1.00									
CHAIR	0.10	х		Х				0.	0.	0.
(11) MORONI BENALLY	1.00									
VICE CHAIR	0.00	х		х				0.	0.	0.
(12) MATTHEW HUNT	1.00									
TREASURER	0.00	Х		Х				٥.	0.	0.
(13) CARLA DONELSON	1.00									
SECRETARY	0.00	х		х				0.	0.	0.
(14) MICHELLE CAMPBELL	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(15) ANNE CASTLE (RESIGNED 9/23)	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(16) CARRIE DOYLE	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(17) CARLA JOHNSON	1.00									
DIRECTOR	0.00	х						0.	0.	0.
										000 (0000)

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232007 12-13-22

Form 990 (2022)

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Form 990 (2022) WESTERN RESOU	IRCE ADVOCA	TES							84-11	.1383	1	Pa	age 8
Part VII Section A. Officers, Directors, Trust	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)				
(A)	(B)				C)			(D)	(E)			(F)	
Name and title	Average	(- 1 -		Pos				Reportable	Reportable	•	Es	timate	ed
	hours per					than c s both		compensation	compensatio		an	nount	of
	week	offi	cer ar	nd à d	irecto	r/trus	tee)	from	from related	k		other	
	(list any	ctor						the	organization	IS	com	pensa	tion
	hours for	r dire				ted		organization	(W-2/1099-MIS	SC/	fr	om the	э
	related	itee o	ustee			ensat		(W-2/1099-MISC/	1099-NEC)		org	anizati	on
	organizations	1 trus	nal tr		oyee	dmo		1099-NEC)			and	d relate	ed
	below	ndividual trustee or director	Institutional trustee	cer	ƙey employee	Highest compensated employee	Former				orga	anizatio	ons
	line)	Indi	Inst	Officer	Key	Higlemp	For						
(18) ERIC LAUFER	1.00												
DIRECTOR	0.00	х						0.		0.			٥.
(19) KIM MILLER	1.00												
DIRECTOR	0.00	Х						0.		0.			٥.
(20) REUBEN MUNGER	1.00												
DIRECTOR	0.00	х						0.		Ο.			Ο.
(21) LORETA PINEDA	1.00												
DIRECTOR	0.00	х						0.		Ο.			Ο.
(22) PORTIA PRESCOTT	1.00												
DIRECTOR	0.00	х						0.		Ο.			٥.
(23) CHRIS ROBINSON	1.00												
DIRECTOR	0.00	x						0.		0.			Ο.
(24) YADIRA SANCHEZ	1.00									••			
DIRECTOR	0.00	x						0.		Ο.			0
		^						0.		۰.			0.
(25) JAMIE STARR	1.00									•			0
DIRECTOR	0.00	х						0.		0.			0.
(26) HEATHER TANANA	1.00												
DIRECTOR	0.00	Х						0.		0.			٥.
1b Subtotal								1,442,745.		0.		122,	505.
c Total from continuation sheets to Part VI	, Section A							0.		0.			٥.
d Total (add lines 1b and 1c)								1,442,745.		0.		122,	505.
2 Total number of individuals (including but no	ot limited to th	ose	liste	d ab	ove) wh	o re	eceived more than \$100,	000 of reportable	Э			
compensation from the organization													18
												Yes	No
3 Did the organization list any former officer,	director, trust	ee, k	key e	empl	oyee	e, or	hig	hest compensated emp	loyee on				
line 1a? If "Yes," complete Schedule J for su	ich individual				-		-				3		х
4 For any individual listed on line 1a, is the su													
and related organizations greater than \$150	-							-	-		4	х	
5 Did any person listed on line 1a receive or a			•								-		
rendered to the organization? If "Yes." com											5		х
Section B. Independent Contractors		- 0 1	JISL		JE/ 5	011 .					Ŭ		
1 Complete this table for your five highest cor	mpensated inc	lene	nder	nt co	ontra	actor	s th	nat received more than \$	100 000 of com	oensa	tion fro	m	
the organization. Report compensation for t									, ,	001134		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	ne calendar ye	Jare	nui	ig w					cai.		10	~	
(A) Name and business	address							(B) Description of s	ervices	С	C) omper		n
DIVERSE TALENT, LLC								2 000 mp mom or 0					<u> </u>
1410 NORTH HIGH STREET, DENVER, CO 80	1010							STAFF RECRUITMENT				107	650
· _ · _ ·	7210						-	STAFF RECRUITMENT				187,	<u> </u>
AG POLICY SOLUTIONS, LLC	-								a			124	
461 S MARSHALL ST, LAKEWOOD, CO 80226)						_	CONSULTING SERVICE	S			134,	800.
2 Total number of independent contractors (ir	ncluding but no	ot lir	nited	d to	thos	e lis	ted	above) who received mo	ore than				
\$100,000 of compensation from the organiz	ation				2	2							
SEE PART VII, SECTION A CONTINU	JATION SHEE	TS									Form	99 <mark>0</mark> (2	2022)

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rm 990 WESTERN RESOURCE ADVOCATES						84-1113831					
Part VII Section A. Officers, Directors, 7 (A) Name and title	(A) (B)			(Pos	nd H C) ition that			Compensated Employe (D) Reportable compensation	ees <u>(continued)</u> (E) Reportable compensation	(F) Estimated amount of	
	per week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key em ployee	Highest com pensated em ployee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations	
(27) FELIPE VIEYRA	1.00										
DIRECTOR	0.00	x						0.	0.	0	
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
otal to Part VII, Section A, line 1c					I						

232201 04-01-22

ari	t VIII									-
		Check if Schedule O c	conta	ains a respo	nse	or note to any line	e in this Part VIII			[[
							(A) Total revenue	Related or exempt	(C) Unrelated business revenue	(D) Revenue exclu from tax und sections 512 -
'n	1 a	Federated campaigns		1a						
un		Membership dues								
		Fundraising events								
		Related organizations								
	е	Government grants (contri	ibutio	ons) 1e						
5	f	All other contributions, gifts,	grant	s, and						
		similar amounts not included	abov			9,785,881.				
and Other Similar Amounts	-	Noncash contributions included in				214,345.	0 705 001			
σ	h	Total. Add lines 1a-1f		<u></u>		Business Code	9,785,881.			
	0.0	STATE CONTRACTS				541900	176,534.	176,534.		
	2 a b					541500	170,004.	170,554.		
anı	c				_					
nevenue	d									
Ĕ	e									
	f	All other program service	rever	nue						
		Total. Add lines 2a-2f					176,534.			
	3	Investment income (includ	ling o	dividends, ir	ntere	st, and				
		other similar amounts)					86,678.			86,6
	4	Income from investment of		•		F				
	5	Royalties								
		a		(i) Real		(ii) Personal				
		Gross rents								
		Less: rental expenses Rental income or (loss)	6b 6c							
		Net rental income or (loss)								
		Gross amount from sales of		(i) Securit		(ii) Other				
		assets other than inventory	7a	907,6						
	b	Less: cost or other basis								
		and sales expenses	7b	964,0	34.					
	с	Gain or (loss)	7c	-56,3	80.					
		Net gain or (loss)					-56,380.			-56,3
	8 a	Gross income from fundraisin								
		including \$								
		contributions reported on								
	L.	Part IV, line 18			8a 8b					
		Less: direct expenses Net income or (loss) from								
		Gross income from gamin								
	• •	Part IV, line 19			9a					
	b	Less: direct expenses			9b					
		Net income or (loss) from			s <u> </u>					
.		Gross sales of inventory, I								
		and allowances			10a					
	b	Less: cost of goods sold			10b					
+	С	Net income or (loss) from	sales	of inventor	у					
		DROBRACTOWN				Business Code	484 500	104 500		
Hevenue		PROFESSIONAL FEES				541100	174,783.	174,783.		
/en	b	MISCELLANEOUS				900099	21,446.	21,446.		
le l	C					<u>├</u> ───┤				
		All other revenue				L	196,229.			
	е	Total. Add lines 11a-11d					,223.			

84-1113831 Page 10

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 (B) (C) (D) (A) Do not include amounts reported on lines 6b. Program service expenses Total expenses Management and general expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 50,000 50,000 and domestic governments. See Part IV, line 21 2 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members 4 5 Compensation of current officers, directors, 437,846. trustees, and key employees 873,569 202,982. 232,741. Compensation not included above to disqualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 4,236,456. 3,581,607. 83,388. 571,461. 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 203,791 157,584 17,836 28,371. 443,219 311,301 57,696 74,222. Other employee benefits 9 402,779. 296,599 43,776 62,404. 10 Payroll taxes 11 Fees for services (nonemployees): Management а 2,616. 231. 2,385. b Legal 31,343. 31,343, С Accounting Lobbying d Professional fundraising services. See Part IV, line 17 е Investment management fees 23,286. 23,286 f Other. (If line 11g amount exceeds 10% of line 25, g 750,528 701,449 9,430 39,649. column (A), amount, list line 11g expenses on Sch 0.) Advertising and promotion 12 209,828. 129,748. 22,295 57,785. 13 Office expenses Information technology 14 Royalties 15 305,462. 223,513. 43,189 38,760. 16 Occupancy 8,680 145,651 108,976, 27,995. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 165,003. 123,308. 19,373. 22,322. Conferences, conventions, and meetings 19 20 Interest Payments to affiliates 21 45,491 35,526, 4,268 5,697. 22 Depreciation, depletion, and amortization 6,650 16,468 23,118, 23 Insurance Other expenses. Itemize expenses not covered 24 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 0.) COMMUNICATIONS 1,147,264 995,365, 151,899. а GOVERNMENT AFFAIRS 969,707 969,707 b FISCAL SPONSORSHIP EXPE 107.884. 107,884. С EVENT EXPENSE 34,259. 34,259 d 206,247, 139,780 18,335 48,132. All other expenses е 10,377,501 8,377,074 604,730 1,395,697. Total functional expenses. Add lines 1 through 24e 25 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined

11

232010 12-13-22

Check here

Form 990 (2022)

educational campaign and fundraising solicitation.

if following SOP 98-2 (ASC 958-720)

Form 9	90 (2022
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	990 (2				84-1113	8831 Page 1
Par	tΧ	Balance Sheet				<u>_</u>
		Check if Schedule O contains a response or note to any line in this Par	t X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		708,752.	1	1,001,442
	2	Savings and temporary cash investments		9,617,301.	2	5,415,708
	3	Pledges and grants receivable, net		3,466,164.	3	3,949,961
	4	Accounts receivable, net		30,085.	4	228,633
	5	Loans and other receivables from any current or former officer, director				
		trustee, key employee, creator or founder, substantial contributor, or 3				
		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)(E			6	
۵	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
As	9	Prepaid expenses and deferred charges		149,404.	9	116,520
		Land, buildings, and equipment: cost or other			_	·
			05,153.			
	b		.91,008.	72,650.	10c	114,145
	11	Investments - publicly traded securities		916,047.	11	2,049,748
	12	Investments - other securities. See Part IV, line 11		,	12	1,447,51
	13	Investments - program-related. See Part IV, line 11			13	, ,
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		37,608.	15	260,39
	16	Total assets. Add lines 1 through 15 (must equal line 33)		14,998,011.	16	14,584,07
	17	Accounts payable and accrued expenses		379,196.	17	252,03
	18	Grants payable	,	18	,	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Environment of the environment is the interview of the test in the second	·····	37,608.	21	24,67
	22	Loans and other payables to any current or former officer, director,	····· -	, -		,
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35	5%			
		controlled entity or family member of any of these persons			22	
ᆸ	23				23	
	24	Unsecured notes and loans payable to unrelated third parties	·····		24	
	25	Other liabilities (including federal income tax, payables to related third	····· F			
		parties, and other liabilities not included on lines 17-24). Complete Part	x			
		of Schedule D		0.	25	239,067
	26	Total liabilities. Add lines 17 through 25		416,804.	26	515,781
		Organizations that follow FASB ASC 958, check here		•		,
es		and complete lines 27, 28, 32, and 33.				
n S	27	Net assets without donor restrictions		7,909,594.	27	7,312,713
3al(28	Net assets with donor restrictions		6,671,613.	28	6,755,578
		Organizations that do not follow FASB ASC 958, check here	F	· ·		· · ·
ב ב		and complete lines 29 through 33.				
5	29	Capital stock or trust principal, or current funds	- E		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds	Г		31	
Ì	32	Total net assets or fund balances		14,581,207.	32	14,068,293
<u> </u>				, · · = , = • · •	<u> </u>	, , , , , ,

Form 990 (2022)

232011 12-13-22

Form	990 (2022) WESTERN RESOURCE ADVOCATES	84-111383	L	Pa	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,	188,	942.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,	377,	501.
3	Revenue less expenses. Subtract line 2 from line 1	3	-	188,	559.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,	581,	207.
5	Net unrealized gains (losses) on investments	5	-	328,	741.
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		4,	384.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	14,	068,	291.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
		,		Yes	No
1	Accounting method used to prepare the Form 990: Cash X 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?		2a		X
	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?	r	2b	X	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule 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?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000	

Form **990** (2022)

232012 12-13-22

(Form 990)

Total

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.

OMB No. 1545-0047
2022
Open to Public

Department of the Treasury Internal Revenue Service			Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.							Open to Public Inspection
Nam	ne of	the organizati	on						Employer	identification number
			WESTER	N RESOURCE ADVO	CATES					84-1113831
Pa	rt I	Reason	for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructior	ıs.	
The	orgar	nization is not a	a private found	lation because it is: (I	For lines 1 through 12, cl	heck only	one box.)			
1		A church, co	nvention of ch	urches, or associatio	on of churches described	in sectio	n 170(b)(1	I)(A)(i).		
2		A school des	cribed in sect i	ion 170(b)(1)(A)(ii). (Attach Schedule E (Form	n 990).)				
3		A hospital or	a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	ii).		
4		A medical res	search organiz	ation operated in co	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
		city, and stat	e:							
5		An organizati	on operated fo	or the benefit of a co	llege or university owned	or operat	ed by a go	overnmental u	nit describe	ed in
		section 170	(b)(1)(A)(iv). (C	Complete Part II.)						
6		A federal, sta	te, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).		
7	X	An organizati	on that norma	Illy receives a substa	ntial part of its support fr	om a gove	ernmental	unit or from t	he general j	oublic described in
		section 170(b)(1)(A)(vi). (C	omplete Part II.)						
8					(1)(A)(vi). (Complete Par					
9		An agricultur	al research org	ganization described	in section 170(b)(1)(A)(i x) operate	ed in conju	inction with a	land-grant	college
		or university	or a non-land-g	grant college of agric	ulture (see instructions).	Enter the I	name, city	, and state of	the college	e or
		university:								
10		-		• • • •	than 33 1/3% of its supp				-	•
					t to certain exceptions; a					
					(less section 511 tax) fro	m busines	sses acqui	red by the or	ganization a	after June 30, 1975.
				mplete Part III.)						
11	님	-	-	-	ively to test for public sat	•				
12					ively for the benefit of, to					
					ed in section 509(a)(1) o					Sneck the box on
-		_			f supporting organization					
а				-	upervised, or controlled	• • • •	-		•••••	
			-	complete Part IV, Se	gularly appoint or elect a	majonty c				ipporting
b		_			l or controlled in connect	ion with it	s sunnorte	ed organizatio	n(s) by hay	vina
2	L			-	anization vested in the sa			-		-
			-	at complete Part IV,		and perce			ge me eap	
с		-			g organization operated	in connect	tion with. a	and functiona	llv integrate	ed with.
			-). You must complete I				, ,	,
d		_			porting organization oper				rted organiz	zation(s)
		that is not	functionally int	egrated. The organiz	zation generally must sat	isfy a distr	ibution red	quirement and	d an attentiv	/eness
					nplete Part IV, Sections					
е		Check this	box if the orga	anization received a v	written determination from	m the IRS	that it is a	Туре I, Туре	II, Type III	
		functionally	/ integrated, or	r Type III non-functio	nally integrated supporti	ng organiz	ation.			
f	Ent	er the number	of supported o	organizations						
<u> </u>			0	n about the supporte	<u> </u>	(iv) Is the ora:	anization listed			
		 (i) Name of supp organizatior 		(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	ing document?	(v) Amount o support (see i	-	(vi) Amount of other support (see instructions)
		organization	•		above (see instructions))	Yes	No			

٦

Part II

WESTERN RESOURCE ADVOCATES

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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 (c) 2020 Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (d) 2021 (e) 2022 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 9,544,646. 10,028,185. 9,109,658 10,801,518. 9,785,881 49,269,888. 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 49,269,888. 9,544,646, 10,028,185, 9,109,658 10,801,518. 9,785,881, 4 Total. Add lines 1 through 3 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) 17,433,612. 31,836,276. 6 Public support. Subtract line 5 from line 4 Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total 10,801,518. 10,028,185. 49,269,888. 7 Amounts from line 4 9,544,646. 9,109,658 9,785,881. 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, 70,608 85,760 62,217 48,159. 86,678. 353,422. and income from similar sources 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 35,563, 34,126. 62,383. 141,470. 196,229. 469,771. assets (Explain in Part VI.) 50,093,081. **11 Total support.** Add lines 7 through 10 333,423. **12** Gross receipts from related activities, etc. (see instructions) 12 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 Section C. Computation of Public Support Percentage 63.55 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 14 % 15 Public support percentage from 2021 Schedule A, Part II, line 14 62.64 15 % 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 X 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 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 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 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

Schedule A (Form 990) 2022

232022 12-09-22

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.)

Sec	ction A. Public Support								
Cale	ndar 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.")								
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose								
3	Gross receipts from activities that are not an unrelated trade or bus- iness under section 513								
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf								
5	The value of services or facilities furnished by a governmental unit to the organization without charge								
6	Total. Add lines 1 through 5								
7a	Amounts included on lines 1, 2, and								
	3 received from disqualified persons								
D	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year								
с	Add lines 7a and 7b								
8	Public support. (Subtract line 7c from line 6.)								
Sec	ction B. Total Support								
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total	
9	Amounts from line 6								
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources								
b	Unrelated business taxable income								
	(less section 511 taxes) from businesses acquired after June 30, 1975								
с	Add lines 10a and 10b								
	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	ne organization's f	irst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3	3) organizatio	on,	
	check this box and stop here						<u></u>		
	tion C. Computation of Publi								
15	Public support percentage for 2022 (I	ine 8, column (f), c	divided by line 13,	column (f))		15			%
	Public support percentage from 2021					16			%
	tion D. Computation of Inves		•						
17	Investment income percentage for 20			ine 13, column (f))		17			%
18	Investment income percentage from					18			%
19a	33 1/3% support tests - 2022. If the						6, and line 17	7 is not	
	more than 33 1/3%, check this box ar	-						L	
b	33 1/3% support tests - 2021. If the							nd -	
	line 18 is not more than 33 1/3%, che							····· [
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check th	nis box and see ins	structio	ns		
23202	3 12-09-22						Schedule A	(Form 990) 2	2022

2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

16

1

2

3a

3b

3c

4a

4b

4c

5a

<u>5b</u> 5<u>c</u>

6

7

8

9a

9b

9c

10a

10b

Yes No

Part IV Supporting Organizations

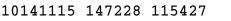
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and *if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- **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))? *If* "*Yes*," *provide detail in* **Part VI.**
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? *If* "Yes," *provide detail in* **Part VI.**
- **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)? *If "Yes," answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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232024 12-09-22



Schedule A (Form 990) 2022

Part IV	Supporting O	rganizations (continued)
	(Form 990) 2022		I RESOURC

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<u>11a</u> 11b

11c

2

Yes No

Yes

No

11	Has the organization accepted a gift or contribution from any of the following persons?	Γ
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	
	11c below, the governing body of a supported organization?	
b	A family member of a person described on line 11a above?	
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	

<u>detail in Part VI.</u> Section B. Type I Supporting Organizations

1	1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one of 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? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1
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? If "Yes," explain in	

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

supervised, or controlled the supporting organization. Section C. Type II Supporting Organizations

			Yes	No
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)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s)	1		

Section D. All Type III Supporting Organizations

			Yes	No
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?	1		
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? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
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? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard	3		

Section E. Type III Functionally Integrated Supporting Organizations

e instruction	the vear	Test durina th	Integral Part Te	v the li	to satist	zation used	the organ	method that	xt to the	k the box nex	1 Che
e 11151	the year v	i est auring th	integrai Part Te	v tne II	to satisi	zation usec	the organ	method that	χτ το τηθ	k the box nex	• Cne

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c [The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instruction <u>s).</u>
------------	--	---	--

- 2 Activities Test. Answer lines 2a and 2b below.
- **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.* 232025 12-09-22

3b | | Schedule A (Form 990) 2022

2a

2b

3a

Yes No

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18

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Sche	dule A (Form 990) 2022 WESTERN RESOURCE ADVOCATES			84-1113831	Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organ	izations		0
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on I	Nov. 20, 1970 (<i>explain in</i>	Part VI). See inst	ructions.
	All other Type III non-functionally integrated supporting organizations must				
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current (optiona	
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			
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current (optiona	
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
а	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
с	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
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			
Sect	ion C - Distributable Amount			Current Y	'ear
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	Check here if the current year is the organization's first as a non-function	ally integrate	d Type III supporting org	anization (see	

Schedule A (Form 990) 2022

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instructions).

_	dule A (Form 990) 2022 WESTERN RESOURCE AD				84-1113831	Page 7
Par	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations _{(continu}	ued)		
Sect	ion D - Distributions				Current Y	'ear
_1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported				
	organizations, in excess of income from activity			2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	5	3		
4	Amounts paid to acquire exempt-use assets			4		
_5	Qualified set-aside amounts (prior IRS approval required - pro	ovide 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	ne 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	1	1	10		
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2022	าร	(iii) Distributa Amount for	
1	Distributable amount for 2022 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2022 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2022					
а	From 2017					
b	From 2018					
с	From 2019					
d	From 2020					
е	From 2021					
f	Total of lines 3a through 3e					
	Applied to underdistributions of prior years					
	Applied to 2022 distributable amount					
i	Carryover from 2017 not applied (see instructions)					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2022 from Section D,					
	line 7: \$					
а	Applied to underdistributions of prior years					
	Applied to 2022 distributable amount					
	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:					
	Excess from 2018					
	Excess from 2019					
	Excess from 2020					
	Excess from 2021					
	Excess from 2022					
~						

Schedule A (Form 990) 2022

Schedule A	(Form 990) 2022
Part VI	Supplement

84-1113831 Page 8

art 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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS	
2018 AMOUNT: \$ 7,508.	
2019 AMOUNT: \$ 19,218.	
2020 AMOUNT: \$ 5,454.	
2021 AMOUNT: \$ 8,250.	
2022 AMOUNT: \$ 21,446.	
PROFESSIONAL FEES	
2018 AMOUNT: \$ 28,055.	
2019 AMOUNT: \$ 14,908.	
2020 AMOUNT: \$ 56,929.	
2021 AMOUNT: \$ 133,220.	
2022 AMOUNT: \$ 174,783.	

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

84-1113831

Department of the Treasury
Internal Revenue Service

Schedule B

(Form 990)

Name of the organization

Organization type (check one):

WESTERN	RESOURCE	ADVOCATES
---------	----------	-----------

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(³) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of t

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Name of or	rganization		Employer identification number
WESTERN	RESOURCE ADVOCATES		84-1113831
Part I	Contributors (see instructions). Use duplicate copies of Part I if additional additionadditional additionadditionadditionadditionad additionadd	itional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) Is Type of contribution
1		\$1,208,	000. Person X Payroll Noncash Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) Is Type of contribution
2		\$2,785,	000. Person X Payroll Noncash Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
3		\$1,000,	000. Person X Payroll Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) ns Type of contribution
4		\$250,	000. Person X Payroll Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) ns Type of contribution
5		\$	000. Person X Noncash Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) Is Type of contribution
6		\$1,450,	000. Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

10141115 147228 115427

Schedule B (Form 990) (2022)

23 2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

Name of or	rganization	Emi	ployer identification number
	RESOURCE ADVOCATES		84-1113831
Part I	Contributors (see instructions). Use duplicate copies of Part I if		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$375,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
<u>No.</u>	Name, address, and ZIP + 4	Total contributions \$300,000.	Type of contribution Person X Payroll Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Page **2**

223452 11-15-22

24 2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

Schedule B (Form 990) (2022)

Schedule E	3 (Form 990) (2022)		Page 3
Name of o	rganization		Employer identification number
WESTERN	RESOURCE ADVOCATES		84-1113831
Part II	Noncash Property (see instructions). Use duplicate copies of Par	t II if additional space is needed	d.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions	
		\$	

223453 11-15-22

Schedule B (Form 990) (2022)

10141115 147228 115427

25 2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

Schedule E	B (Form 990) (2022)				Page 4
Name of or	rganization				Employer identification number
WESTERN	RESOURCE ADVOCATES				84-1113831
Part III	Exclusively religious, charitable, etc., contribution from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, or Use duplicate copies of Part III if additional s	through (e) and the following line that the following	ne entry. For org	anizations	
(a) No.	· · · · ·				
from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	cription of how gift is held
-		(e) Transfer			
	Transferee's name, address, a	nd ZIP + 4	Re 	lationship of tra	nsferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	cription of how gift is held
ŀ		(e) Transfer	 of aift		
-	Transferee's name, address, ar			lationship of tra	nsferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	cription of how gift is held
-		(e) Transfer (-		
-	Transferee's name, address, a	nd ZIP + 4	Re	lationship of tra	nsferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	cription of how gift is held
	Transferee's name, address, an	(e) Transfer (nd ZIP + 4 		lationship of tra	nsferor to transferee

Schedule B (Form 990) (2022)

 $10141115\ 147228\ 115427$

26 2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

SCHEDULE C	Po	OMB No. 1545-0047				
(Form 990)	(Form 990)					
	-	anizations Exempt From Incom			LULL	
Department of the Treasury						
Internal Revenue Service		-			Inspection	
-		Form 990, Part IV, line 3, or Fo		e 46 (Political Campaigr	i Activities), then	
.,.,	•	plete Parts I-A and B. Do not con	•	Do not complete Dort I.P.		
 Section 501(c) (other Section 527 organization 		1(c)(3)) organizations: Complete I	Parts I-A and C below.	Do not complete Part I-B.		
•	•	Form 990, Part IV, line 4, or Fo	rm 990-EZ. Part VI. lii	ne 47 (Lobbving Activitie	s), then	
•		nave filed Form 5768 (election un				
 Section 501(c)(3) org 	, ganizations that h	nave NOT filed Form 5768 (election	on under section 501(h)): Complete Part II-B. Do	not complete Part II-A.	
If the organization answ	wered "Yes," on	Form 990, Part IV, line 5 (Proxy	/ Tax) (See separate i	nstructions) or Form 990)-EZ, Part V, line 35c (Proxy	
Tax) (See separate inst						
), or (6) organizat	ions: Complete Part III.				
Name of organization				Em	ployer identification number	
Part I-A Comple		SOURCE ADVOCATES anization is exempt unde	r section $501(c)$	or is a section 527 o	84-1113831	
	ete il tile org					
1 Provide a description	on of the organiz	ation's direct and indirect politica	l campaign activitios ir	Dart IV		
2 Political campaign	8		1 0		\$	
3 Volunteer hours for					Ψ	
	[····· · [··					
Part I-B Comple	ete if the org	anization is exempt unde	er section 501(c)(3	3).		
1 Enter the amount o	f any excise tax	incurred by the organization unde	er section 4955		\$	
	•	incurred by organization manage				
		n 4955 tax, did it file Form 4720 f				
					Yes No	
b If "Yes," describe in Part I-C Complete		anization is exempt unde	er section 501(c)	excent section 501	(c)(3)	
		by the filing organization for sec				
		ization's funds contributed to oth			Φ	
exempt function ac					\$	
		. Add lines 1 and 2. Enter here ar			•	
line 17b					\$	
					Yes No	
5 Enter the names, a	ddresses and err	ployer identification number (EIN) of all section 527 pol	itical organizations to whi	ch the filing organization	
	-	tion listed, enter the amount paid			-	
		omptly and directly delivered to a additional space is needed, provi		<i>'</i> 1	ate segregated fund or a	
(a) Name	9	(b) Address	(c) EIN	(d) Amount paid from filing organization's	(e) Amount of political contributions received and	
				funds. If none, enter -0	promptly and directly	
					delivered to a separate political organization.	
					If none, enter -0	
					+	
For Paperwork Reduct	ion Act Notice.	see the Instructions for Form 9	90 or 990-EZ.	1	Schedule C (Form 990) 2022	

LHA

C (Form 990)

232041 11-08-22

	STERN RESOURCE				L13831 Page 2
Part II-A Complete if the organ	nization is exem	pt under section	501(c)(3) and file	d Form 5768 (ele	ction under
section 501(h)).					
A Check if the filing organization	on belongs to an affili	ated group (and list in	Part IV each affiliated	group member's name	e, address, EIN,
expenses, and share	, ,	,			
B Check if the filing organization	on checked box A an	d "limited control" pro	visions apply.		
	on Lobbying Expen ures" means amour	ditures nts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influe	nce public opinion (a	rassroots lobbving)			
b Total lobbying expenditures to influe				93,592.	
c Total lobbying expenditures (add line				93,592.	
d Other exempt purpose expenditures					
e Total exempt purpose expenditures (8,958,517.			
f Lobbying nontaxable amount. Enter		597,926.			
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					
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,00					
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 (ente	r 25% of line 1f)			149,482.	
h Subtract line 1g from line 1a. If zero o	or less, enter -0			0.	
i Subtract line 1f from line 1c. If zero c	r less, enter -0			0.	
j If there is an amount other than zero	on either line 1h or li	ne 1i, did the organiza	tion file Form 4720		
reporting section 4911 tax for this ye	ar?			[Yes No
	4-Year Ave	raging Period Under	Section 501(h)		
(Some organizations tha			•	f the five columns be	low.
	•	te instructions for lin	• •		
	Lobbying Expen	ditures During 4-Yea	r Averaging Period		
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	512,984.	548,878.	561,143.	597,926.	2,220,931.
b Lobbying ceiling amount (150% of line 2a, column(e))					3,331,397.
c Total lobbying expenditures	75,967.	167,735.	219,967.	93,592.	557,261.
d Grassroots nontaxable amount	128,246.	137,220.	140,286.	149,482.	555,234.
e Grassroots ceiling amount (150% of line 2d, column (e))					832,851.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

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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)).

r each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description		(a)		(b)	
of the lobbying activity.	Yes	No	Ame	ount	
 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), sect 501(c)(6).	ion 501(c)(5), or sec	tion		
			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?					
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), sect 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answere answered "Yes."	d "No" OR (i	b) Part I		3, is	
1 Dues, assessments and similar amounts from members		1			
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	litical				
expenses for which the section 527(f) tax was paid).					
a Current year					
b Carryover from last year		. 2 b			
c Total		. <u>2c</u>			
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 e					
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and	-				
expenditures next year?		. 4			
5 Taxable amount of lobbying and political expenditures. See instructions					
Part IV Supplemental Information					

instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990) 2022

232043 11-08-22

	_					
SC	HEDULE D	Supplementa				OMB No. 1545-0047
(Forr	n 990)	Complete if the orga Part IV, line 6, 7, 8, 9, 10	nization answered "Yes 11a, 11b, 11c, 11d, 11			2022
	ment of the Treasury	Α	ttach to Form 990.			Open to Public
-	Revenue Service	Go to www.irs.gov/Form99	U for instructions and t	the latest information.	Em	Inspection bloyer identification number
nam	e of the organizatio	WESTERN RESOURCE ADVOCATES			Emt	84-1113831
Pa	t I Organiza	tions Maintaining Donor Advise	d Funds or Other S	Similar Funds or Ad	ccour	Its. Complete if the
	organization	answered "Yes" on Form 990, Part IV, lin	e 6.	r		
			(a) Donor advise	ed funds	(b) Fun	ds and other accounts
1		d of year				
2		contributions to (during year)				
3		grants from (during year)				
4 5		end of year n inform all donors and donor advisors in v		ald in denor advised fun	do	
5	-	n's property, subject to the organization's	-			Yes No
6		n inform all grantees, donors, and donor a				
-	-	oses and not for the benefit of the donor o			-	
	impermissible priva					Yes No
Pa	rt II Conserva	ation Easements. Complete if the org	ganization answered "Ye	es" on Form 990, Part IV	, line 7.	
1		ervation easements held by the organization				
		of land for public use (for example, recrea	tion or education)	Preservation of a hist		•
		natural habitat		Preservation of a cert	ified his	storic structure
•		of open space				
2	day of the tax year.	hrough 2d if the organization held a qualif	led conservation contrib	bution in the form of a co	nserva	Held at the End of the Tax Year
а		nservation easements			2a	
b					2b	
c				2c		
d						
	historic structure lis	sted in the National Register			2d	
3	Number of conserv	ation easements modified, transferred, rel	eased, extinguished, or	terminated by the organ	ization	during the tax
	year					
4		here property subject to conservation eas		tions to an allie of a f		
5	0	on have a written policy regarding the per preement of the conservation easements it	0, 1	<i>,</i> 0		Yes No
6	,	hours devoted to monitoring, inspecting,		nd enforcing conservation		
Ŭ			nanaling of violations, a		on ouoc	ino your
7	Amount of expense	es incurred in monitoring, inspecting, hand	lling of violations, and er	nforcing conservation ea	Isemen	ts during the year
8		ation easement reported on line 2(d) abov	•			
		4)(B)(ii)?				
9		e how the organization reports conservation		•		
		include, if applicable, the text of the footn punting for conservation easements.	lote to the organization's	s financial statements th	at desc	rides the
Pa		tions Maintaining Collections of	Art, Historical Tre	asures, or Other S	Simila	r Assets.
		the organization answered "Yes" on Form				
1a	If the organization e	elected, as permitted under FASB ASC 95	8, not to report in its rev	enue statement and bal	ance sł	neet works
	of art, historical trea	asures, or other similar assets held for pub	olic exhibition, education	n, or research in furthera	nce of p	oublic
	service, provide in I	Part XIII the text of the footnote to its finar	ncial statements that des	scribes these items.		
b	-	elected, as permitted under FASB ASC 95				
		ures, or other similar assets held for public	exhibition, education, o	or research in furtherance	e of pul	olic service,
	•	ng amounts relating to these items:				^
		led on Form 990, Part VIII, line 1				\$`
2	.,	d in Form 990, Part X received or held works of art, historical treater		essets for financial agin		Φ
2	-	nts required to be reported under FASB A			PIOVICE	
а		on Form 990, Part VIII, line 1				\$

a Revenue included on Form 990, Part VIII, line 1	
h Assats included in Form 000 Part V	

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 232051 09-01-22

Schedule D (Form 990) 2022

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30 2022.05000 WESTERN RESOURCE ADVOCATE 115427_1

\$

Sche		OURCE ADVOCATES				84-111		Pa	age 2
Par	t III Organizations Maintaining C	ollections of Art	, Historical Tre	asures, or Othe	er Simila	r Assets	i (contii	nued)	
3	Using the organization's acquisition, accession	on, and other records	, check any of the f	following that make	significant	use of its			
	collection items (check all that apply):								
а	Public exhibition	d	Loan or exc	hange program					
b	Scholarly research	e	Other						
с	Preservation for future generations								
4	Provide a description of the organization's co	llections and explain	how they further th	ne organization's exe	empt purpo	se in Part	XIII.		
5	During the year, did the organization solicit of	r receive donations o	f art, historical treas	sures, or other simila	ar assets		_		_
_	to be sold to raise funds rather than to be ma						Yes		No
Par	t IV Escrow and Custodial Arrang		te if the organizatio	n answered "Yes" o	n Form 990	D, Part IV, I	ine 9, or		
	reported an amount on Form 990, Par								
1 a	Is the organization an agent, trustee, custodia						-		_
	on Form 990, Part X?					L	Yes	X	No
b	If "Yes," explain the arrangement in Part XIII a	and complete the foll	owing table:				-		
							Amoun	t	
е	Distributions during the year								
t	Ending balance						7.4		.
	Did the organization include an amount on Fo				• • • • • • •	🔺	Yes	X	_ No
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete in							Δ	<u></u>
1 41		(a) Current year	(b) Prior year	(c) Two years back		years back	(e) Fou	r vears	hack
10	Beginning of year balance	916,047.	838,917.	., ,		73,624.	(0) 1 00	820,	
1a b	Contributions			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		010,	
0	Net investment earnings, gains, and losses	-126,066.	77,130.	40,694.	1	.28,123.		-61	733.
d	Grants or scholarships		,•			,		,	
	Other expenditures for facilities								
Ũ						3,524.		84.	777.
f	Administrative expenses					,			
g	End of year balance	789,981.	916,047.	838,917.	. 7	98,223.		673,	624.
2	Provide the estimated percentage of the curr	;	(line 1g. column (a))) held as:		,			
a	Board designated or quasi-endowment	•	%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
b	Permanent endowment	%	_						
с	Term endowment 36.6140	%							
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.							
3a	Are there endowment funds not in the posses		tion that are held ar	nd administered for	the				
	organization by:							Yes	No
	(i) Unrelated organizations						3a(i)		Х
	(ii) Related organizations						3a(ii)		х
b	If "Yes" on line 3a(ii), are the related organiza						3b		
4	Describe in Part XIII the intended uses of the		vment funds.						
Par	t VI Land, Buildings, and Equipm								
	Complete if the organization answered	d "Yes" on Form 990,	Part IV, line 11a. S	ee Form 990, Part >	(, line 10.				
	Description of property	(a) Cost or ot	. ,		Accumulat		(d) Boo	k valu	е
		basis (investm	ent) basis	(other) d	epreciation				
1a	Land								
	Buildings								
с	Leasehold improvements								
d	Equipment			261,836.	,	341.		,	495.
	Other			43,317.	18,	667.			650.
Tota	. Add lines 1a through 1e. (Column (d) must e	gual Form 990, Part X	(, column (B), line 1	0c.)				114,	
						Schedule	D (Forn	n 990)	2022

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) FIXED INCOME INVESTMENTS	1,447,519.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,447,519.	

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) 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) OPERATING LEASE LIABILITIES	239,067.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	239,067.

I otal. (Column (b) must equal Form 990, Part X, col. (b) line 25.)

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 ...

Schedule D (Form 990) 2022

232053 09-01-22

SCHE	edule D (Form 990) 2022 WESTERN RESOURCE ADVOCATES			84-11138	31 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial State	ments With R	evenue per Re	turn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.			
1	Total revenue, gains, and other support per audited financial statements			1	9,780,209.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	-328,741.		
b	Donated services and use of facilities	2b	46,794.		
с					
d	Other (Describe in Part XIII.)	2d	-103,500.		
е	Add lines 2a through 2d			2e	-385,447.
3	Subtract line 2e from line 1			3	10,165,656.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	23,286.		
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	23,286.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	10,188,942.
Pa	rt XII Reconciliation of Expenses per Audited Financial Stat	ements With E	Expenses per R	eturn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.			
1	Total expenses and losses per audited financial statements			1	10,293,125.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a	46,794.		
b	Prior year adjustments	2b			
С	Other losses	2c			
d			-107,884.		
		2d	,	2e	-61,090.
	Other (Describe in Part XIII.) Add lines 2a through 2d	2d		2e 3	-61,090. 10,354,215.
е	Other (Describe in Part XIII.)	2d			,
е 3	Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2d			, , , , , , , , , , , , , , , , , , , ,
е 3 4	Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2d	·····		, , , , , , , , , , , , , , , , , , , ,
e 3 4 a b	Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2d 4a 4b	23,286.		,
e 3 4 b 5	Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2d	23,286.	3	10,354,215.

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.

PART IV, LINE 2B:

WESTERN RESOURCE ADVOCATES IS THE FISCAL SPONSOR FOR THE SIGNAL TECH

COALITION. SIGNAL TECH COALITION IS A NONPROFIT ORGANIZATION REGISTERED IN

THE STATE OF COLORADO AND IS ORGANIZED EXCLUSIVELY FOR ENVIRONMENTAL

PURPOSES, MORE SPECIFICALLY TO EDUCATE COLORADO'S BUSINESS LEADERS ABOUT

CLIMATE CHANGE AND HELP THEM ADVOCATE FOR ENVIRONMENTAL POLICIES.

PART V, LINE 4:

THE ENDOWMENT IS DESIGNATED TO BE USED FOR CASH RESERVES AND PROGRAM

SUPPORT. EOY BALANCE \$789,981

PART XI, LINE 2D - OTHER ADJUSTMENTS:

232054 09-01-22

Schedule D (Form 990) 2022 WESTERN RESOURCE ADVOCATES Part XIII Supplemental Information (continued)		84-1113831	Page 5
Part XIII Supplemental Information (continued)			
FISCAL SPONSORSHIP	-103,500.		
PART XII, LINE 2D - OTHER ADJUSTMENTS:			
FISCAL SPONSORSHIP	-107,884.		
		Schedule D (Form	990) 2022

232055 09-01-22

SCHEDULE I (Form 990)		Go	irants and Oth vernments, an ete if the organization	nd Individual	s in the Ŭni on Form 990, Pa	ted States		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service			Go to your ire	Attach to Form a.gov/Form990 for		ation		Open to Public Inspection
Name of the organizatior	า		GO LO WWW.II'S		the latest morn	auon.		Employer identification number
	WESTERN RESOU	RCE ADVOCATES						84-1113831
Part I General Info	ormation on Grants a	nd Assistance						
criteria used to aw	tion maintain records t rard the grants or assis	stance?						
Part II Grants and	<u>the organization's pro</u> Other Assistance to l treceived more than \$	Domestic Organiz	ations and Domestic	Governments. C	Complete if the org	anization answered "Y	es" on Form 990, Part	IV, line 21, for any
1 (a) Name and add or gove	ress of organization	(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
UTAH CLEAN ENERGY 1014 2ND AVE SALT LAKE CITY, UT	84103	37-1438788	501(C)(3)	10,000.	0.			UTAH DECARVONIZATION POLICY
POWDER RIVER BASIN COUNCIL - 934 NORT SHERIDAN, WY 82801	H MAIN ST -	74-2183158	501(C)(3)	40,000.	0.			WYOMING CLEAN ENERGY POLICY
2 Enter total number	r of section 501(c)(3) a	nd government or	anizations listed in the	e line 1 table				2.

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

WESTERN RESOURCE ADVOCATES

84-1113831

Page 2

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

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:

ALL GRANTEES ARE REQUIRED TO PROVIDE A FINAL NARRATIVE AND FINANCIAL

REPORT. REPORTS MUST DESCRIBE THE PROGRESS MADE TOWARD THE GRANT OBJECTIVE

AND THE FINANCIAL REPORT MUST SHOW THE REVENUE RECEIVED AND ACTUAL

EXPENDITURES OF THE FUNDED PROJECT. GRANTEES MUST ALSO MAINTAIN RECEIPTS

OF ALL EXPENDITURES AND UPON REQUEST PROVIDE COPIES OF THE SAME TO WRA.

GRANTEES MUST ALSO NOTIFY WRA OF ANY ORGANIZATIONAL CHANGES DURING THE TERM

OF THE GRANT, INCLUDING, BUT NOT LIMITED TO, CHANGES IN KEY PERSONNEL,

CHANGES IN TAX STATUS, AND CHANGES IN THE PROPOSAL'S TIMING OR GOALS.

SC	CHEDULE J Compensation Information		I	OMB No. 1	1545-004	47		
(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	22)		
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.						
	rtment of the Treasury	Attach to Form 990.		Open to		ic		
	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.	Inspection Employer identification numb					
man	ne of the organization	WESTERN RESOURCE ADVOCATES	84-111		on nui	nper		
Pa	rt I Question	s Regarding Compensation	04-111	.J0JI				
	duoodion				Yes	No		
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	990.		103			
		line 1a. Complete Part III to provide any relevant information regarding these items.	,					
	First-class or c	harter travel Housing allowance or residence for perso	nal use					
	Travel for com	panions Payments for business use of personal re	sidence					
	Tax indemnific	ation and gross-up payments Health or social club dues or initiation fee	S					
	Discretionary s	spending account Personal services (such as maid, chauffer	ır, chef)					
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or						
_		provision of all of the expenses described above? If "No," complete Part III to explain		1b				
2	-	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2				
2	Indianta which if a	by of the following the experization used to establish the companyation of the experization's						
3		ny, of the following the organization used to establish the compensation of the organization's actor. Check all that apply. Do not check any boxes for methods used by a related organization of the section of the sec						
		ation of the CEO/Executive Director, but explain in Part III.	51110					
	X Compensation							
		compensation consultant X Compensation survey or study						
		ther organizations X Approval by the board or compensation of	ommittee					
		······································						
4	During the year, dic	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a re	lated organization:						
а	Receive a severance	e payment or change-of-control payment?		4a		X		
b	Participate in or rec	eive payment from a supplemental nonqualified retirement plan?		4b		X		
с	Participate in or rec	eive payment from an equity-based compensation arrangement?		4c		Х		
	If "Yes" to any of lir	nes 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
-		(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation overvice of	1					
-	contingent on the root The organization?			50		x		
a b		ation?		<u>5a</u> 5b		x		
D		ation?		00				
6		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n					
Ŭ	contingent on the n							
а	-			6a		x		
b		ation?		6b		x		
		or 6b, describe in Part III.						
7	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	i					
	not described on lir	nes 5 and 6? If "Yes," describe in Part III		7		х		
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to th						
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		x		
9	If "Yes" on line 8, d	id the organization also follow the rebuttable presumption procedure described in						
	Regulations section	1 53.4958-6(c)?		9				
LHA	For Paperwork R	eduction Act Notice, see the Instructions for Form 990.	Schedul	e J (Forn	n 990)	2022		

232111 10-18-22

84-1113831

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.

		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) JON GOLDIN-DUBOIS	(i)	234,758.	30,000.	0.	6,980.	10,417.	282,155.	0.	
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
(2) RICHARD TRILSCH	(i)	180,058.	1,500.	0.	8,271.	9,140.	198,969.	0.	
VP OF FINANCE AND ADMIN	(ii)	0.	0.	0.	0.	0.	0.	0.	
(3) JOHN NIELSEN	(i)	179,877.	0.	0.	8,891.	9,065.	197,833.	0.	
VP OF POLICY AND PROGRAMS	(ii)	0.	0.	0.	0.	0.	0.	0.	
(4) THERESA BUSHMAN	(i)	182,513.	0.	0.	8,271.	3,829.	194,613.	0.	
VP OF DEVELOPMENT & COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
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	(ii)								
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	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

Schedule J (Form 990) 2022

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.

Schedule J (Form 990) 2022

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

ſ

ZU

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

ZZ

Name of the organization

WESTERN	RESOURCE	ADVOCATES

Employer identification number
84-1113831

		DISCHILD			011	11000.	-	
Pa	t I Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of de noncash contribe	etermini		S
1	Art - Works of art	Х	2	1,300.	FMV			
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods	Х		1,687.	FMV			
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	Х	5	210,566.	FMV			
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory	Х	1	442.	FMV			
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other (GIFT CARDS)	X	2	350.	FACE VALUE			
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organiz	zation during	g the tax year for c	ontributions				
	for which the organization completed Form 828	83, Part V, D	onee Acknowledg	ement 29				
							Yes	No
30a	During the year, did the organization receive by	, contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ich isn't required to be used	for			
	exempt purposes for the entire holding period?	?				30a		Х
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance p	oolicy that re	equires the review of	of any nonstandard contribut	ions?	31	Х	
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash				_
	contributions?					32a		Х

If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,

Schedule M (Form 990) 2022

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33

b If "Yes," describe in Part II.

Page 2 **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete Part II this part for any additional information.

	41	
232142 09-09-22		Schedule M (Form 990) 2022

84-1113831

10141115 147228 115427

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service Name of the organization

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.



Employer identification number 84-1113831

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

WESTERN RESOURCE ADVOCATES

CLEAN ENERGY, PROTECTS AIR, LAND, WATER, AND WILDLIFE.

WRA DEVELOPS, ADVOCATES FOR, AND IMPLEMENTS SCIENCE-BASED POLICIES

INFORMED BY DIVERSE COMMUNITIES AND STAKEHOLDERS TO CREATE A HEALTHIER

AND MORE EQUITABLE FUTURE FOR ALL WESTERN COMMUNITIES. WRA CREATES

TRANSFORMATIONAL CHANGE BY DRIVING ACTION AT THE STATE LEVEL TO

EFFECTIVELY ADDRESS COMPLEX CONSERVATION PROBLEMS IN THE WEST.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

AIR & WATER QUALITY - THE VISION OF OUR CLEAN AIR AND WATER QUALITY

WORK IS TO PROTECT WATER QUALITY AND TO ESTABLISH AND DEFEND CLEAN AIR

STANDARDS SO THAT COMMUNITIES AND NATURE THRIVE.

EXPENSES \$ 129,070. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FISCAL SPONSORSHIP - WESTERN RESOURCE ADVOCATES IS THE FISCAL SPONSOR

FOR THE SIGNAL TECH COALITION. SIGNAL TECH COALITION IS A NONPROFIT

ORGANIZATION REGISTERED IN THE STATE OF COLORADO AND IS ORGANIZED

EXCLUSIVELY FOR ENVIRONMENTAL PURPOSES, MORE SPECIFICALLY TO EDUCATE

COLORADO'S BUSINESS LEADERS ABOUT CLIMATE CHANGE AND HELP THEM ADVOCATE

FOR ENVIRONMENTAL POLICIES.

EXPENSES \$ 107,884. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

FORM 990 IS PRESENTED TO THE FINANCE COMMITTEE BY THE ORGANIZATION'S VICE

PRESIDENT OF FINANCE AND ADMIN FOR REVIEW. ONCE APPROVED BY THE FINANCE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 232211 10-28-22

Schedule O (Form 990) 2022

10141115 147228 115427

Schedule O (Form 990) 2022 Name of the organization	Page Employer identification number
WESTERN RESOURCE ADVOCATES	84-1113831
COMMITTEE, FORM 990 IS PROVIDED TO THE BOARD FOR REVIEW CONTEMPORANEOUSLY	
WITH FILING.	
FORM 990, PART VI, SECTION B, LINE 12C:	
CONFLICT OF INTEREST POLICY IS MONITORED BY REQUIRING ANNUAL AFFIRMATION OF	
EACH MEMBER OF THE BOARD.	
FORM 990, PART VI, SECTION B, LINE 15A:	
THE COMPENSATION COMMITTEE ESTABLISHES AND MAINTAINS A COMPETITIVE	
COMPENSATION PROGRAM FOR THE PRESIDENT OF THE ORGANIZATION, USING	
COMPARABLE COMPENSATION DATA FROM OTHER NONPROFIT ORGANIZATIONS TO	
BENCHMARK PAY AND OTHER PUBLISHED SURVEY DATA, WHEN APPROPRIATE, FROM	
FOR-PROFIT ORGANIZATIONS FOR SPECIFIC FUNCTIONAL COMPETENCIES SUCH AS LAW,	
FINANCE AND HUMAN RESOURCES. TOGETHER WITH DATA FROM THE COMPARABLE LOCAL	
AND REGIONAL ORGANIZATIONS, DATA FROM THESE MARKET SEGMENTS IS USED TO FORM	
A "MARKET COMPOSITE" TO ASSESS THE COMPETITIVENESS OF COMPENSATION. THE	
COMMITTEE MEETS ANNUALLY TO REVIEW THE COMPENSATION PROGRAM AND MAKE	
RECOMMENDATIONS FOR ANY CHANGES TO THE BOARD, AS APPROPRIATE. THE PRESIDENT	
IS RESPONSIBLE FOR ESTABLISHING AND MAINTAINING A COMPETITIVE COMPENSATION	
PROGRAM FOR ALL OTHER KEY EXECUTIVES OF THE ORGANIZATION. DELIBERATIONS AND	
CONCLUSIONS OF BOTH THE COMPENSATION COMMITTEE AND THE BOARD OF DIRECTORS	
ARE CONTEMPORANEOUSLY DOCUMENTED IN THE RESPECTIVE MINUTES.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE AUDITED FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE ON THE	

ORGANIZATION'S WEBSITE. THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND

CONFLICT OF INTEREST POLICY AVAILABLE TO THE GENERAL PUBLIC UPON REQUEST.

232212 10-28-22

Schedule O (Form 990) 2022	
Name of the organization WESTERN RESOURCE ADVOCATES	Employer identification numbe 84-1113831
	·
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
NET ASSETS HELD AS FISCAL SPONSOR 4,384.	
FORM 990, PART VI, SECTION A, LINE 1: EXECUTIVE COMMITTEE	
THE BOARD OF DIRECTORS MAY DESIGNATE AND APPOINT ONE OR MORE	
COMMITTEES, EACH OF WHICH SHALL HAVE AT LEAST ONE DIRECTOR. COMMITTEES	
SHALL HAVE THE AUTHORITY OF THE BOARD OF DIRECTORS TO MANAGE THE	
NONPROFIT, EXCEPT THAT NO COMMITTEE CAN AMEND THE BYLAWS; CHANGE THE	
COMMITTEE MEMBERSHIP OR THE DIRECTORS OF THE NONPROFIT; AMEND THE	
ARTICLES OF INCORPORATION; ADOPT A PLAN TO MERGE OR CONSOLIDATE WITH	
ANOTHER CORPORATION, OR ADOPT A PLAN TO CONVERT TO ANOTHER TYPE OF	
ENTITY; AUTHORIZE THE SALE, LEASE, EXCHANGE OR MORTGAGE OF ALL OR	
SUBSTANTIALLY ALL OF THE NONPROFIT'S ASSETS OUTSIDE THE ORDINARY COURSE	
OF BUSINESS; DISTRIBUTE THE ASSETS OF THE NONPROFIT; OR AMEND ANY	
RESOLUTION OF THE BOARD OF DIRECTORS.	

232212 10-28-22

232161 09-14-22 LHA

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.

Department of the Treasury Internal Revenue Service

Name of the organization

WESTERN RESOURCE ADVOCATES

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

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 Part II organizations during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g) 512(b)(13)
Name, address, and EIN	Primary activity	Legal domicile (state or	Exempt Code	Public charity	Direct controlling		512(b)(13) rolled
of related organization		foreign country)	section	status (if section	entity	ent	ity?
				501(c)(3))		Yes	No
ENVIRONMENTAL CENTER OF THE ROCKIES -							
84-1557492, 2260 BASELINE ROAD, SUITE 200,					WESTERN RESOURCE		
BOULDER, CO 80302	CHARITABLE	COLORADO	501(C)(3)	LINE 12A, I	ADVOCATES	х	
	7						
	7						
	7						
	7						
	1						

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

Schedule R (Form 990) 2022

OMB No. 1545-0047

Open to Public

Employer identification number

84-1113831

Inspection



(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(i	j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	(related, unrelated, income end-of-year allocations? amount		amount in box		box managing partner?				
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	No	
	1											

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	6	i)
Name, address, and EIN of related organization	Primary activity	(C) Legal domicile (state or foreign	Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	Share of total income	(9) Share of end-of-year assets	Percentage ownership	contr	tion b)(13) rolled ity?
		country)		01 (1031)		235013		Yes	No
	1								
	1								
	1								

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.

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

ote: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	s N
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?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		2
b Gift, grant, or capital contribution to related organization(s)			
c Gift, grant, or capital contribution from related organization(s)			
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)			
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		\perp
Exchange of assets with related organization(s)			\perp
j Lease of facilities, equipment, or other assets to related organization(s)	<u>1j</u>		+
k Lease of facilities, equipment, or other assets from related organization(s)	1k	x	
Performance of services or membership or fundraising solicitations for related organization(s)			
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	_		+
p Reimbursement paid to related organization(s) for expenses			I
Reimbursement paid by related organization(s) for expenses			+
Other transfer of cash or property to related organization(s)	<u>1r</u>		
s Other transfer of cash or property from related organization(s)	1s		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ENVIRONMENTAL CENTER OF THE ROCKIES	к	125,990.	FMV
(2)			
<u>(3)</u>			
<u>(4)</u>			
(5)			
<u>(6)</u>			

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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)	(b)	(c)	(d)	(0)	(f)	(g)	(h	۱	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	(U) Predominant income	(e) Are all partners s 501(c)(3 orgs.?	Sec. Share of	Share of) nor-	Code V-LIBI	(J) General (
of entity	Finnary activity	(state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	501(c)(3	³⁾ total	end-of-year	Dispro tion allocati	ate	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	managin	
or onary		country)	excluded from tax under	orgs.?		assets		ons?	of Schedule K-1	partner	
			360110113 3 12-3 14)	Yes N			Yes	No	(1011111003)	Yes No	
	1										
											+

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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

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