## Form **990**

## **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

Open to Public Do not enter social security numbers on this form as it may be made public. Department of the Treasury Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Internal Revenue Service For the 2023 calendar year, or tax year beginning 2023, and ending 20 Check if applicable: C Name of organization WESTERN WATERSHEDS PROJECT D Employer identification number Address change Doing business as 94-3202140 E Telephone number Name change Number and street (or P.O. box if mail is not delivered to street address) Room/suite Initial return PO BOX 1770 (208)788-2290 Final return/terminated City or town, state or province, country, and ZIP or foreign postal code G Gross receipts Amended return HAILEY, ID 83333 1,708,162 X No Application pending F Name and address of principal officer: ERIK MOLVAR **H(a)** Is this a group return for subordinates? SAME AS C ABOVE H(b) Are all subordinates included? X 501(c)(3) 501(c) ( 4947(a)(1) or 527 If "No," attach a list. See instructions WESTERNWATERSHEDS.ORG Website: H(c) Group exemption number X Corporation Trust Association L Year of formation: 1993 M State of legal domicile: Part I Summary Briefly describe the organization's mission or most significant activities: THE MISSION OF WESTERN WATERSHEDS PROJECT IS TO PROTECT AND RESTORE WESTERN WATERSHEDS AND WILDLIFE THROUGH EDUCATION, PUBLIC POLICY Activities & Governance INITIATIVES AND LEGAL ADVOCACY. Check this box | if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) 3 4 7 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) ..... 20 Total number of volunteers (estimate if necessary) . . . . . . . . . . . . . . . 6 15 Total unrelated business revenue from Part VIII, column (C), line 12 0 Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . . 7b 0 Prior Year **Current Year** 8 1,416,601 1,663,236 Revenue 0 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . . . 10 718 35,381 <u>6,4</u>44 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ...... 109,597 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 1,526,916 1,705,061 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ....... 0 Benefits paid to or for members (Part IX, column (A), line 4) . . . . . . . . . . . . . 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,249,704 1,301,767 16a Professional fundraising fees (Part IX, column (A), line 11e) ...... 0 Total fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 305,572 255,262 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,555,276 1,557,029 Revenue less expenses. Subtract line 18 from line 12 148,032 (28,360 **Beginning of Current Year** End of Year 20 Total assets (Part X, line 16) . . . 764,278 624,850 21 Total liabilities (Part X, line 26) ...... 14,818 6,213 Net assets or fund balances. Subtract line 21 from line 20 610,032 758,065 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge ERIK MOLVAR Sign Signature of officer Date Here ERIK MOLVAR, EXECUTIVE DIRECTOR Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature Check **Paid** BJ SMITH CPA P00038833 self-employed Preparer Firm's name BJ SMITH CPA PA Firm's EIN **Use Only** PO BOX 7407 Firm's address Phone no. Boise ID 83707-1407 208-336-2444

May the IRS discuss this return with the preparer shown above? See instructions

No

Yes

RESTORATION AND EDUCATION WESTERN WATERSHEDS PROJECT SUCCESSFULLY BRINGS THE ORGANIZATION'S  CONSERVATION CAMPAIGN TO THE ATTENTION OF NATIONAL PRESS AND POLICYMAKERS. IN THE LAST FIVE YEAR MORE THAN 450 NEWS STORIES HAVE APPEARED ABOUT THE WORK OF WWP.  CC (Code:) (Expenses \$289,607 including grants of \$) (Revenue \$)  LITIGATION PROTECT IMPERILED WILDLIFE, PUBLIC LANDS, AND WESTERN WATERSHEDS THROUGH VIGOROUS  LITIGATION UNDER THE ENDANGERED SPECIES ACT, CLEAN WATER ACT, FEDERAL LAND POLICY MANAGEMENT ACT  AND OTHER STATUTES THAT PROTECT THE ENVIRONMENT. THE ORGANIZATION HOLDS OVER 4,000 ACRES OF  SCHOOL ENDOWMENT LAND LEASEHOLDS OBTAINED THROUGH COMPETITIVE BIDDING THAT ARE BEING MANAGED FOR WILDLIFE HABITAT AND CONSERVATION PURPOSES.	b	(Code:	) (Expenses \$	347,529	including grants of	\$	)	(Revenue	\$			)
MORE THAN 450 NEWS STORIES HAVE APPEARED ABOUT THE WORK OF WWP.  C (Code:) (Expenses \$289,607 including grants of \$) (Revenue \$)  LITIGATION PROTECT IMPERILED WILDLIFE, PUBLIC LANDS, AND WESTERN WATERSHEDS THROUGH VIGOROUS  LITIGATION UNDER THE ENDANGERED SPECIES ACT, CLEAN WATER ACT, FEDERAL LAND POLICY MANAGEMENT ACT  AND OTHER STATUTES THAT PROTECT THE ENVIRONMENT. THE ORGANIZATION HOLDS OVER 4,000 ACRES OF  SCHOOL ENDOWMENT LAND LEASEHOLDS OBTAINED THROUGH COMPETITIVE BIDDING THAT ARE BEING MANAGED FOR		RESTORATION A	ND EDUCATION	WESTERN WAT	TERSHEDS PROJ	ECT SUCC	ESSFULLY	BRINGS	THE O	RGANIZ	ATION	1'S
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		AND OTHER STA	TUTES THAT PROT	ECT THE ENV	IRONMENT. THE	ORGANIZ	ATION HO	LDS OVE	R 4,00	0 ACRE	S OF	
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		WILDLIFE HABITAT AND CONSERVATION PURPOSES.										
		<u> </u>										
												_

) (Revenue \$

Total program service expenses

(Expenses \$

4d Other program services (Describe on Schedule O.)

including grants of \$

1,448,037

94-3202140

			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	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	Х	
	candidates for public office? If "Yes," complete Schedule C, Part L	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	x	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Rev. Proc. 98-19? 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? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
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,"	44-		
h	complete Schedule D, Part VI	11a	х	
D	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more	110		Λ
·	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? 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		x
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		x
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			
4.5	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	45		
16	for any foreign organization? If "Yes," complete Schedule F, Parts II and I.V	15		х
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		v
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	10		Х
	Part IX, 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			Α
. •	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		x
20a	Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i>	20a		х
b	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			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x

Checklist of Required Schedules (continued) Part IV

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
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 Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		-
d 25-	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25-		
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?  If "Yes," complete Schedule L. Part I	25b		v
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	230		X
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, 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		х
28	Was the organization a party to a business transaction with one of the following parties (See the Schedule			
	L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"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		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash 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 contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part J	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
27	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	37		3.5
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part.VI	31		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note</b> : All Form 990 filers are required to complete Schedule O	38	v	
Par		30	Х	
raf	Check if Schedule O contains a response or note to any line in this Part V			
	Shook it Conceded C Contains a recopolise of flote to any fille fit tills I art v		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		. 55	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and			
-	reportable gaming (gambling) winnings to prize winners?	1c		

Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
<b>2</b> a	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 20			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		х
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 Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	_		
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or	-		
_	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	7-		
	required to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	70		37
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			Х
g h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7g 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	/!!		
Ū	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
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			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
47	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities	47		
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		

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Part VI

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

Se	ction 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			
	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 in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	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 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х
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 appoint			
	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,			
	stockholders, or persons other than the governing body?	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
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 reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	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 before 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 conflicts?	12b	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	х	
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			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization	15b	х	
	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 arrangement			
	with a taxable entity during the year?	16a		x
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization'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 filed			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website  Another's website  Upon request  Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			

NANCY LINSCOTT, OPERATIONS DIRECTOR (208)788-2290, PO BOX 1770, HAILEY, ID 83333

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

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

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

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

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any rela	ted organizati	ion co	mper	nsate	ed a	ny curre	ent	officer, director, or	trustee.	
		(C)								
(A)	(B)			Pos	sition			(D)	(E)	(F)
Name and title	Average					nan one		Reportable	Reportable	Estimated amount
Name and the	hours					both an trustee)		compensation	compensation	of other
	per week					,		from the	from related	compensation
	(list any	or	ng	Q	Ke	en Hi	Fo	organization (W-2/ 1099-MISC/	organizations (W-2/ 1099-MISC/	from the organization and
	hours for related	direc	tituti	Officer	y em	ploy	Former	1099-NEC)	1099-NEC)	related organizations
	organizations	ör tr	onal		Key employee	ee				
	below	Individual trustee or director	Institutional trustee		ee	Highest compensated employee				
	dotted line)	U	ee			sate				
						٦				
(1) ERIK MOLVAR	40.00									
EXECUTIVE DIRECTOR				Х				98,544	0	3,942
(2) ARTEMIS EYSTER	10.00									
DIRECTOR		X						0	0	0
(3) DR JOHN CARTER	10.00									
DIRECTOR		Х						0	0	0
(4) DR BRUCE HAYSE	10.00									
DIRECTOR		Х						0	0	0
(5) KELLY WESTON	10.00									
PRESIDENT		Х		Х				0	0	0
(6) ALLISON JONES	10.00									
VICE-PRESIDENT		Х		X				0	0	0
(7)ROSE_CHILCOAT	10.00									
TREASURER		Х		X				0	0	0
(8)LOUISE WAGENKNECHT	10.00									
SECRETARY		Х		X				0	0	0
_(9)										
(10)										
<u>(11)</u>										
<u>(12)</u>										
<u>(13)</u>										
<u>(14)</u>										

EEA Form 990 (2023)

(A) Name and title	(B)  Average hours per week (list any hours for related organizations below dotted line)	(do r	not che unles er and	Pos eck m ss per d a di	c) sition ore th son is rector/	nan one both an (trustee)	Former	(D)  Reportable compensation from the organization (W-2/1099-MISC/	(E)  Reportable compensation from related organizations (W-2/1099-MISC/	Estim cor f orga	(F) ated amo of other mpensati rom the	ount
	hours for related organizations below dotted line)	Individual trustee or director	Institutional truste	Officer	Key empl	Highes employ	Forme	1099-MISC/	1099-MISC/	orga		
			ě		oyee	Highest compensated employee	er	1099-NEC)	1099-NEC)	related	nization a	
es 1b and 1c)								98,544	0		3,9	142
er of individuals (including but compensation from the organia		tnose	e iis	tea	abo	ve) wi	10 Г	eceived more tr	ian \$100,000 or			0
											Yes	No
-		-				-				2		v
										3		X
and related organizations greater	than \$150,000	)? If "Y	'es,"	con	plet	e Sche	edule	e J for such		_		
									• • • • • • • • •	4		Х
										5		x
iz Iii du	ration list any former officer, dir ne 1a? If "Yes," complete Sche ual listed on line 1a, is the sum on the related organizations greater	ration list any <b>former</b> officer, director, trustee, the 1a? If "Yes," complete Schedule J for such usel listed on line 1a, is the sum of reportable condit related organizations greater than \$150,000	ration list any <b>former</b> officer, director, trustee, key emine 1a? If "Yes," complete Schedule J for such individual listed on line 1a, is the sum of reportable compensated related organizations greater than \$150,000? If "Your compensation from listed on line 1a receive or accrue compensation from indered to the organization? If "Yes," complete Schedendent Contractors	ration list any <b>former</b> officer, director, trustee, key employ the 1a? If "Yes," complete Schedule J for such individual and listed on line 1a, is the sum of reportable compensation and related organizations greater than \$150,000? If "Yes,"	ration list any <b>former</b> officer, director, trustee, key employee, the 1a? If "Yes," complete Schedule J for such individual all listed on line 1a, is the sum of reportable compensation and related organizations greater than \$150,000? If "Yes," complete on line 1a receive or accrue compensation from any unrandered to the organization? If "Yes," complete Schedule J for	ration list any <b>former</b> officer, director, trustee, key employee, or hance 1a? If "Yes," complete Schedule J for such individualual listed on line 1a, is the sum of reportable compensation and other of related organizations greater than \$150,000? If "Yes," completed in the series of accrue compensation from any unrelated on the organization? If "Yes," complete Schedule J for such	ration list any <b>former</b> officer, director, trustee, key employee, or highest the 1a? If "Yes," complete Schedule J for such individual	ration list any <b>former</b> officer, director, trustee, key employee, or highest comine 1a? If "Yes," complete Schedule J for such individual	ration list any <b>former</b> officer, director, trustee, key employee, or highest compensated the 1a? If "Yes," complete Schedule J for such individual	ration list any <b>former</b> officer, director, trustee, key employee, or highest compensated ne 1a? If "Yes," complete Schedule J for such individual	ration list any <b>former</b> officer, director, trustee, key employee, or highest compensated ne 1a? If "Yes," complete Schedule J for such individual	Yes ration list any former officer, director, trustee, key employee, or highest compensated ne 1a? If "Yes," complete Schedule J for such individual

compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)	(B)	(C)
Name and business address	Description of services	Compensation

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

Sta	tem	ent	οf	Re	ven	III e

Form 99	90 (20	023) WESTE	RN	WATERSHE	DS I	PROJECT			94-32021	.40 Page 9
Part	VIII	Statement of Rev	enu	ie						
		Check if Schedule C	cor	tains a res <sub>l</sub>	pons	e or note to any l	ine in this Part V			
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns .			1a					
<b>10</b>	b			F	1b					
Contributions, Gifts, Grants and Other Similar Amounts	С	Fundraising events			1c	1,555				
ָם מַ פֿ	d	Related organizations .		[	1d					
sifts ar A	е	Government grants (contr	ibutio	ons)	1e					
s, Si iiiiii	f	All other contributions, gif	ts, gr	ants,						
atior er S		and similar amounts not in	nclud	ed above	1f	1,661,681				
ĘĘ.	g	Noncash contributions inc	lude	d in						
ğ		lines 1a-1f		L	1g					
	h	Total. Add lines 1a-1f					1,663,236			
						Business Code				
Φ	2a									
Program Service Revenue	b									
gram Serv Revenue	С	-								
am Seve	d									
ogr R	е	-								
Ē		All other program service								
	g	Total. Add lines 2a-2f .								
	3	Investment income (includi					25 201			25 201
		other similar amounts) . Income from investment of					35,381			35,381
	5			•	•					
	3	Royalties		(i) Real						
	62	Gross rents	62		101	(ii) Personal				
		Less: rental expenses	-		101					
		Rental income or (loss)	6c	٥,	101					
		Net rental income or (loss)								
				(i) Securitie		(ii) Other				
	/a	Gross amount from sales of assets		(1) 0000111110		(ii) Guioi				
		other than inventory	7a							
	b	Less: cost or other basis								
ā		and sales expenses	7b							
enr	С	Gain or (loss)								
Se	d	Net gain or (loss)								
Other Revenue	8a	Gross income from fundra	sing							
₹		events (not including \$_		1,555						
		of contributions reported o	n line	)						
		1c). See Part IV, line 18			8a					
		Less: direct expenses .			8b					
	С	Net income or (loss) from t	undr	aising events	·					
	9a	Gross income from gaming								
		activities. See Part IV, line			9a					
		Less: direct expenses .			9b					
	С	Net income or (loss) from	gami	ng activities	• •					
	10a	Gross sales of inventory, l								
	١.	returns and allowances .			10a					
		Less: cost of goods sold			10b					
	С	Net income or (loss) from	sales	of inventory	• •	Duaineas Cada				
	44-					Business Code				
Miscellanous Revenue	1 .	LEGAL FEE RECOVER				541100	6,444	6,444		
llan enu	b	-								
scel ?ev	G G	All other revenue								
Ξ̈́		Total. Add lines 11a-11d					6,444			
		Total revenue. See instru					1,705,061		0	35,381

94-3202140

#### Part IX **Statement of Functional Expenses**

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

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

	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	( <b>D)</b> Fundraising
	Db, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
_	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				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees	98,544	93,703	3,510	1,331
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	931,469	885,691	33,173	12,605
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	44,717	42,521	1,593	603
9	Other employee benefits	131,885	125,409	4,697	1,779
10	Payroll taxes	95,152	90,474	3,389	1,289
11	Fees for services (nonemployees):				
а	Management				
b	Legal	29,606	29,606		
С	Accounting	12,914		12,914	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	741		741	
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A), amount, list line 11g expenses on Schedule O.)	30,587	30,587		
12	Advertising and promotion	15,888	15,888		
13	Office expenses	32,268	32,268		
14	Information technology	4,665	4,665		
15	Royalties				
16	Occupancy	27,305	25,959	972	374
17	Travel	57,873	57,873		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,624	2,495	93	36
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,480	4,480		
23	Insurance	16,769		16,769	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а	DONATION PROCESSING	13,124			13,124
b					
С					
d					
е	All other expenses	6,418	6,418		
25	Total functional expenses. Add lines 1 through 24e	1,557,029	1,448,037	77,851	31,141
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2023)

		Check if Schedule O contains a response or note to any line in this Part X			
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	241,499	1	487,990
	2	Savings and temporary cash investments	366,909	2	262,127
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ass	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 103,899			
	b	Less: accumulated depreciation 10b 92,413	13,767	10c	11,486
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2,675	15	2,675
	16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	624,850	16	764,278
	17	Accounts payable and accrued expenses	9,405	17	5,513
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
iabi		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	5,413	25	700
	26	<b>Total liabilities.</b> Add lines 17 through 25	14,818	26	6,213
		Organizations that follow FASB ASC 958, check here			
S		and complete lines 27, 28, 32, and 33.			
nce	27	Net assets without donor restrictions	610,032	27	758,065
ala	28	Net assets with donor restrictions		28	
<u>B</u>		Organizations that do not follow FASB ASC 958, check here			
풀		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Ass	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	610,032	32	758,065
	33	Total liabilities and net assets/fund balances	624,850	33	764,278

EEA Form 990 (2023)

	990 (2023) WESTERN WATERSHEDS PROJECT	94-3202140	)	Pa	age <b>12</b>
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,	705,	061
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,	557,	029
3	Revenue less expenses. Subtract line 2 from line 1	3		148,	032
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	(	510,	032
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			1
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10	•	758,	065
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
		r		Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? $\dots \dots$		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?		2b		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both.				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
EEA			Form	990 (	(2023)

#### SCHEDULE A (Form 990)

## **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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information. **Open to Public** Inspection

**Employer identification number** 

WESTERN WATERSHEDS PROJECT 94-3202140 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: X An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. С Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV. Sections A. D. and E. d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations f Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see instructions) above (see instructions)) document? instructions) Yes No (A) (B) (C) (D) (E) Total

94-3202140

(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.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	<b>(e)</b> 2023	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	960,533	1,057,656	1,300,791	1,416,601	1,663,236	6,398,817
2	Gross receipts from admissions, merchandise sold or services performed, or facilities fumished 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 business under section 513						
4	Tax revenues levied for the						
	organization'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	<b>Total.</b> Add lines 1 through 5	960,533	1,057,656	1,300,791	1,416,601	1,663,236	6,398,817
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons	10,000	20,000		15,000		45,000
b	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	10,000	20,000		15,000		45,000
8	Public support. (Subtract line 7c from						
	line 6.)						6,353,817
	on B. Total Support				1		
	dar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	<b>(e)</b> 2023	(f) Total
9	Amounts from line 6	960,533	1,057,656	1,300,791	1,416,601	1,663,236	6,398,817
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .	1,750	1,649	7,857	718	35,381	47,355
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b	1,750	1,649	7,857	718	35,381	47,355
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)	46,361	278,891	7,626	109,597	6,444	448,919
13	Total support. (Add lines 9, 10c, 11,						
	·			1,316,274		•	
14	First 5 years. If the Form 990 is for the or	•			•		` ' ' '
O = -1:	organization, check this box and stop her						
	on C. Computation of Public Suppor			10 1 (6)		45	
15	Public support percentage for 2023 (line 8		•			15	92.15 %
16	Public support percentage from 2022 Sch					16	91.49 %
	on D. Computation of Investment Inc		•		···· (£)\	47	01
17	Investment income percentage for 2023 (I					17	1.00 %
18	Investment income percentage from 2022					18	0.00 %
19a	33 1/3% support tests - 2023. If the orga						_
	17 is not more than 33 1/3%, check this be	=	-	=			-
b	33 1/3% support tests - 2022. If the organizati						_
00	line 18 is not more than 33 1/3%, check this bo	-	•	•		•	=
20	EUVAIR IOIDIOATION IL INR OTORNIZATION OL	o norcheck a	COX ON HINE 14	THA DITIYN C	.ueck mus nov :	ann see meir	OCHOUS III

EEA Schedule A (Form 990) 2023

# Schedule B (Form 990)

#### Schedule of Contributors

OMB No. 1545-0047

**Employer identification number** 

Department of the Treasury Internal Revenue Service Name of the organization Attach to Form 990, 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

2023

WESTERN WATERSHEDS PROJECT 94-3202140 Organization type (check one): 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** x 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 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).

#### SCHEDULE C (Form 990)

## **Political Campaign and Lobbying Activities**

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

OMB No. 1545-0047

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Department of the Treasury Internal Revenue Service

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

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

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

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

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

• Se	ection 501(c)(4), (5), or (6) orga	anizations: Complete Part III.			
Name	of organization			Employer iden	tification number
WESTE	ERN WATERSHEDS PROJI	ECT		94-3202140	
Part	I-A Complete if th	e organization is exempt und	der section 501(	c) or is a section 527 of	organization.
1	definition of "political campai	~			
2		penditures. See instructions			
3		ampaign activities. See instructions			
Part		e organization is exempt und			
1	Enter the amount of any exci	se tax incurred by the organization und	er section 4955	\$	
2		se tax incurred by organization manage			
3	_	section 4955 tax, did it file Form 4720	•		
4a			• • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	U Yes U No
b	If "Yes," describe in Part IV.		l	'-\ F04	(-)(0)
Part	·	e organization is exempt und			(C)(3).
1		pended by the filing organization for sec	•		
•					
2	•	organization's funds contributed to oth	•		
3	·	s			
3				,	
4		Form 1120-POL for this year?			
5		and employer identification number (Ell			
ŭ		. For each organization listed, enter the			_
	-	outions received that were promptly and			
		nd or a political action committee (PAC		· · · · · · · · · · · · · · · · · · ·	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Sched	lule C (Form 990) 2023 WESTERN WATERS:				94-32021	
Par	t II-A Complete if the organization	ı is exempt u	nder section 50	01(c)(3) and file	d Form 5768 (ele	ction under
	section 501(h)).					
<b>A</b> C	check if the filing organization belongs to an	affiliated group (a	nd list in Part IV eac	h affiliated group me	mber's name, address	,
	EIN, expenses, and share of excess lo	bbying expenditu	res).			
<b>B</b> C	Check if the filing organization checked box A	A and "limited cont	trol" provisions apply	<i>'</i> .		
	Limits on Lobby	ing Expenditu	res		(a) Filing	(b) Affiliated
	(The term "expenditures" me	eans amounts	paid or incurred.	.)	organization's totals	group totals
1a	Total lobbying expenditures to influence public	opinion (grassroot	ts lobbying)			
b	Total lobbying expenditures to influence a legis	ative body (direct	lobbying)		2,399	
c	Total lobbying expenditures (add lines 1a and 1	b)			2,399	
c	Other exempt purpose expenditures				1,554,630	
e	Total exempt purpose expenditures (add lines 1	c and 1d)			1,557,029	
f	Lobbying nontaxable amount. Enter the amount	from the following	table in both			
	columns.				227,851	
	If the amount on line 1e, column (a) or (b) is:	The lobbying i	nontaxable amount	is:		
	Not over \$500,000	20% of the amo	ount on line 1e.			
	Over \$500,000 but not over \$1,000,000	\$100,000 plus	15% of the excess of	ver \$500,000.		
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 1	10% of the excess o	ver \$1,000,000.		
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus !	5% of the excess ov	rer \$1,500,000.		
	Over \$17,000,000	\$1,000,000.				
ç	Grassroots nontaxable amount (enter 25% of li	ne 1f)			56,963	
r	Subtract line 1g from line 1a. If zero or less, ent	er-0				
i	Subtract line 1f from line 1c. If zero or less, ente	er -0				
j	If there is an amount other than zero on either li	ne 1h or line 1i, di	d the organization fil	e Form 4720		
	reporting section 4911 tax for this year?				[	Yes No
			eriod Under Sec			
	(Some organizations that made a sect	ion 501(h) elec	tion do not have	to complete all	of the five columns	s below.
	See the	separate instru	uctions for lines	2a through 2f.)		
	Lobbying	Expenditures	During 4-Year Av	veraging Period		
	Calendar year (or fiscal year	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) Total
	beginning in)	(4) 2020	(4) 202	(0, 2022	(4) 2020	(5) . 514.
	2099/					
2a	Lobbying nontaxable amount					
		187,282	200,672	227,764	227,851	843,569
b						
	(150% of line 2a, column (e))					1,265,354
С	Total lobbying expenditures					
		5,895	4,842	1,462	2,399	14,598

Grassroots ceiling amount (150% of line 2d, column (e)) 316,340 f Grassroots lobbying expenditures

50,168

56,941

56,963

210,893

Schedule C (Form 990) 2023

46,821

d Grassroots nontaxable amount

EEA

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)).

Eor o	nch "Yes" response on lines 1a through 1i below, provide in Part IV a detailed		a)	(b)		
	iption of the lobbying activity.	Yes	No	Aı	mount	
1	During the year, did the filing organization attempt to influence foreign, national, state, or local					
	legislation, including any attempt to influence public opinion on a legislative matter or					
	referendum, through the use of:					
а	Volunteers?					
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
С	Media advertisements?					
d	Mailings to members, legislators, or the public?					
е	Publications, or published or broadcast statements?					
f	Grants to other organizations for lobbying purposes?					
g	Direct contact with legislators, their staffs, government officials, or a legislative body?					
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?					
i	Other activities?					
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					
С	If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?					
Part	Complete if the organization is exempt under section 501(c)(4), section 501(c)(5	), or	secti	on		
	501(c)(6).				V	
	Mana authoroptically all (2007 an arrang) duran vancius duran de dustible by arranghage			4	Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?			1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?			3		•
ait	III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III "Yes."					
1	Dues, assessments and similar amounts from members		1			
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of					
	political expenses for which the section 527(f) tax was paid).					
а	Current year		2a			
b	Carryover from last year		2b			
С	Total		2c			
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3			
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the					
	excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying					
	and political expenditures next year?		4			
5	Taxable amount of lobbying and political expenditures. See instructions		5			
Part						
	e the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A	, lines	1 and			
(see	instructions); and Part II-B, line 1. Also, complete this part for any additional information.					

EEA Schedule C (Form 990) 2023

### **SCHEDULE D** (Form 990)

## **Supplemental Financial Statements**

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

**Open to Public** Inspection

ivallie C	The organization			Employer identifica	illon number	
WESTI	RN WATERSHEDS PROJECT			94-32021	40	
Pa	t I Organizations Maintaining Donor Advised F	unds or Other S	Similar Funds or Ac	counts		
	Complete if the organization answered "Yes" or	n Form 990, Part	IV, line 6.			
		(a) Donoi	advised funds	(b) Funds	and other accounts	
1	Total number at end of year					
2	Aggregate value of contributions to (during year)					
3	Aggregate value of grants from (during year)					
4	Aggregate value at end of year					
5	Did the organization inform all donors and donor advisors in v	writing that the acce	te held in donor advise			
J		=			. 🗆 Yes	No
_	funds are the organization's property, subject to the organizat	-			. Lites L	_ NO
6	Did the organization inform all grantees, donors, and donor ac	_	-			
	only for charitable purposes and not for the benefit of the done					٦
Dan	conferring impermissible private benefit?		<u> </u>		U Yes	<u>No</u>
Par						
	Complete if the organization answered "Yes" or					
1	Purpose(s) of conservation easements held by the organization	on (check all that ap	· -			
	Preservation of land for public use (for example, recreation	n or education)	Preservation of a	a historically importa	nt land area	
	Protection of natural habitat		Preservation of a	a certified historic str	ucture	
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation cor	ntribution in the form of	a conservation		
	easement on the last day of the tax year.			Held a	t the End of the Ta	ax Year
а	Total number of conservation easements			2a		
b	Total acreage restricted by conservation easements			2b		
С	Number of conservation easements on a certified historic stru					
d	Number of conservation easements included on line 2c, acqui					
-	on a historic structure listed in the National Register	•		2d		
3	Number of conservation easements modified, transferred, rele				tho	
3		easeu, exiiriguisilet	i, or terminated by the	organization duling	u i <del>c</del>	
	tax year					
4	Number of states where property subject to conservation eas	_	and the state of t			
5	Does the organization have a written policy regarding the peri	•				٦
_	violations, and enforcement of the conservation easements it					_ No
6	Staff and volunteer hours devoted to monitoring, inspecting, ha	andling of violations	s, and enforcing conser	vation easements d	uring the year	
	<del></del>					
7	Amount of expenses incurred in monitoring, inspecting, handli	ing of violations, and	d enforcing conservation	on easements during	the year	
8	Does each conservation easement reported on line 2d above	satisfy the requirer	nents of section 170(h)	)(4)(B)(i)		_
	and section 170(h)(4)(B)(ii)?					_ No
9	In Part XIII, describe how the organization reports conservation	on easements in its	revenue and expense	statement and balar	ice	
	sheet, and include, if applicable, the text of the footnote to the $% \left( 1\right) =\left( 1\right) \left( 1\right) $	organization's finar	ncial statements that de	scribes the		
	organization's accounting for conservation easements					
Par	III Organizations Maintaining Collections	of Art, Historic	al Treasures, or	Other Similar <i>F</i>	ssets	
	Complete if the organization answered "Yes" or	n Form 990, Part	IV, line 8.			
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in it	s revenue statement ar	nd balance sheet wo	rks	
	of art, historical treasures, or other similar assets held for pub	lic exhibition, educa	ition, or research in fur	therance of public		
	service, provide in Part XIII the text of the footnote to its finar	ncial statements that	describes these items			
b	If the organization elected, as permitted under FASB ASC 95				of	
	art, historical treasures, or other similar assets held for public					
	provide the following amounts relating to these items:	ozumorn, oddodno	,		.00,	
	(i) Revenue included on Form 990, Part VIII, line 1			¢		
•	(ii) Assets included in Form 990, Part X					
2	If the organization received or held works of art, historical treat			gain, provide the		
	following amounts required to be reported under FASB ASC					
a	Revenue included on Form 990, Part VIII, line 1			•		
b	Assets included in Form 990, Part X			\$		

Par	t III   Organizations Maintaining Co	llections of A	rt, Historica	l Treasures	, or Oth	er Similar Ass	sets (co	ontinu	ued)
3	Using the organization's acquisition, accession,	and other records,	check any of the	e following that i	make signi	ficant use of its			
	collection items (check all that apply):								
а	☐ Public exhibition		d 🗌 Loai	n or exchange p	rogram				
b	Scholarly research		e 🗌 Othe	er					
С	Preservation for future generations								
4	Provide a description of the organization's collection	ctions and explain I	how they further	the organizatio	n's exempt	purpose in Part			
	XIII.								
5	During the year, did the organization solicit or re	ceive donations of	art, historical tre	asures, or othe	r similar				
	assets to be sold to raise funds rather than to be						Yes	ا ذ	No
Par	t IV Escrow and Custodial Arrang								
	Complete if the organization and	swered "Yes" o	n Form 990,	Part IV, line	9, or re	ported an amo	ount on	Form	ı
	990, Part X, line 21.					•			
1a	Is the organization an agent, trustee, custodian of	or other intermediar	y for contributio	ns or other asse	ets not				
	included on Form 990, Part X?		-				Yes	ا ذ	No
b	If "Yes," explain the arrangement in Part XIII and						_		
		·				Amo	unt		
С	Beginning balance				. 1c				
d	Additions during the year								
е	Distributions during the year								
f	Ending balance								
2a	Did the organization include an amount on Form	990, Part X, line 2	1, for escrow or	custodial accou	ınt liability?		Yes	s []	No
b	If "Yes," explain the arrangement in Part XIII. Ch	heck here if the exp	olanation has be	en provided on	Part XIII			. 🗇	
Par				•					
	Complete if the organization and	swered "Yes" c	n Form 990,	Part IV, line	10.				
		(a) Current year	(b) Prior year	(c) Two years		d) Three years back	(e) Four	years b	ack
1a	Beginning of year balance							-	
b	Contributions								
С	Net investment earnings, gains, and								
	losses								
d	Grants or scholarships								
е	Other expenditures for facilities and								
	programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the current	year end balance	(line 1g, column	(a)) held as:					
а	Board designated or quasi-endowment	%		. , ,					
b	Permanent endowment %								
С	Term endowment %								
	The percentages on lines 2a, 2b, and 2c should	equal 100%.							
3a	Are there endowment funds not in the possession	on of the organizat	ion that are held	and administer	ed for the				
	organization by:							Yes	No
	(i) Unrelated organizations?						3a(i)		
	(ii) Related organizations?						3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	ons listed as require	ed on Schedule	R?			3b		
4	Describe in Part XIII the intended uses of the or	rganization's endov	vment funds.						
Par	t VI Land, Buildings, and Equipme								
	Complete if the organization and		n Form 990,	Part IV, line	11a. Se	e Form 990, F	art X, I	ine 1	0.
	Description of property	(a) Cost or other b		st or other basis		cumulated	(d) Book		
		(investment)	' '	(other)	. ,	eciation	•		
1a	Land								
b	Buildings							-	
С	Leasehold improvements							-	
d	Equipment			103,899		92,413		11,4	486
e	Other			,		- ,			
	Add lines 1a through 1e (Column (d) must equa	al Form 990 Part	X line 10c colu	mn (R)	<u> </u>			11 4	186

Schedule D (For	rm 990) 2023 WESTERN WATERSHEDS PROJEC	CT	<b>94-3202140</b> Page
Part VII	Investments - Other Securities		
	Complete if the organization answered "Yes" on	Form 990, Part IV, lin	e 11b. See Form 990, Part X, line 12.
	(a) Description of security or category	(b) Book value	(c) Method of valuation:
	(including name of security)	(,	Cost or end-of-year market value
(1) Financial	derivatives		
(2) Closely-he	eld equity interests		
(3) Other			
_(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
	n (b) must equal Form 990, Part X, line 12, col.(B))		
Part VIII	Investments - Program Related	5 000 B 1 N 1 II	
	Complete if the organization answered "Yes" on	Form 990, Part IV, lin	e 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
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9) T-1-1 (0-1	(h) mare to a mod Forms 2000, Port V. Prog 40, and (D))		
Part IX	n (b) must equal Form 990, Part X, line 13, col. (B)) Other Assets	•	
Part IX		Form 000 Port IV lin	a 11d Coa Form 000 Port V line 15
	Complete if the organization answered "Yes" on	ronn 990, Part IV, iin	
(4)	(a) Description		(b) Book value
(1)			
(2)			
(3)			
(4) (5)			
(6)			
(7)			
(8)			
(9)			
	n (b) must equal Form 990, Part X, line 15 col. (B))		
Part X	Other Liabilities		
Turex	Complete if the organization answered "Yes" on line 25.	Form 990, Part IV, lin	e 11e or 11f. See Form 990, Part X,
1.		Book value	
-	(a) Description of liability (b) I ncome taxes	Book value	
	SE RENTAL DEPOSIT	700	
(3)	DE KEMIAH DEFUSII	700	
(4)			
(5)			
(3)			

1.	(a) Description of liability	(b) Book value
(1) Federal in	ncome taxes	
(2\subleas	E RENTAL DEPOSIT	700
(3)		
(4)		
_ (5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (I	b) must equal Form 990, Part X, line 25 col. (B))	700

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

Part		•	keturn
	Complete if the organization answered "Yes" on Form 990, Part IV		
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
C	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	H	2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
c	Add lines <b>4a</b> and <b>4b</b>	F	4c
5 Dort	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5 Poture
Part	XII Reconciliation of Expenses per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV		i Ketuiii
	·		4
1	Total expenses and losses per audited financial statements		1
2	Donated services and use of facilities		
a	<del></del>		
b	Prior year adjustments         2b           Other losses         2c		
c d	Other (Describe in Part XIII.)		
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1	H	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		3
a	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
C	Add lines <b>4a</b> and <b>4b</b>		4c
5	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	F	5
Part			
	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 V	art X, line
	XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addit		

EEA Schedule D (Form 990) 2023

## **SCHEDULE O** (Form 990)

## 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.

**Employer identification number** 

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

**Open to Public** Inspection

WESTERN WATERSHEDS PROJECT	94-3202140
01. Form 990 governing body review (Part VI, line 11)	
AFTER THE PAID TAX PREPARER PREPARES A PRELIMINARY COPY OF THE FORM 990,	HE SUBMITS IT TO
THE EXECUTIVE DIRECTOR AND OPERATIONS DIRECTOR FOR REVIEW PRIOR TO THE RI	ETURN BEING
FINALIZED.	
02. Conflict of interest policy compliance (Part VI, line 12c)	
THE ORGANIZATION HAS A WRITTEN CONFLICT OF INTEREST POLICY. OFFICERS, DIF	RECTORS, AND KEY
EMPLOYEES ARE REQUIRED TO ANNUALLY DISCLOSE INTERESTS THAT COULD GIVE RIS	SE TO CONFLICTS.
THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIA	ANCE BY COMPILING
ANNUAL DISCLOSURES AND SUBMITTING TO THE BOARD OF DIRECTORS FOR REVIEW.	
03. CEO, executive director, top management comp (Part VI, line 15a)	
BOARD MEMBERS REVIEW INDIVIDUAL SALARIES OF ALL EMPLOYEES AND APPROVE BY	VOTE AS PART OF
THE BUDGET APPROVAL PROCESS PRIOR TO EACH YEAR.	
04. Other officer or key employee compensation (Part VI, line 15b	
BOARD MEMBERS REVIEW INDIVIDUAL SALARIES OF ALL EMPLOYEES AND APPROVE BY	VOTE AS PART OF
THE BUDGET APPROVAL PROCESS PRIOR TO EACH YEAR.	
05. Governing documents, etc, available to public (Part VI, line 19)	
THE ORGANIZATION'S ARTICLES OF INCORPORATION ARE AVAILABLE FOR PUBLIC REV	VIEW AT THE
WEBSITE OF THE IDAHO SECRETARY OF STATE (HTTP://WWW.SOS.IDAHO.GOV). THE	ORGANIZATION'S
ANNUAL 990 FORMS ARE PUBLICLY AVAILABLE FOR REVIEW ON THE WEBSITE OF GUII	DESTAR, AN ONLINE
CHARITY REPORTING ORGANIZATION (HTTP://WWW.GUIDESTAR.ORG).	

# Form **4562**

Department of the Treasury

Internal Revenue Service

## **Depreciation and Amortization**

### (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

Sequence No. 179

Business or activity to which this form relates Identifying number Name(s) shown on return WESTERN WATERSHEDS PROJECT FORM 990 - 1 94-3202140 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 6 (a) Description of property (b) Cost (business use only) Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 9 10 10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562 .............. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 . . . Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 16 4,425 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2023 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period 19a 3-year property b 5-year property SL 55 2,199 MQ 7-year property d 10-year property e 15-year property 20-year property g 25-year property 25 yrs. S/L h Residential rental 27.5 yrs. NMMS/I 27.5 yrs. MM S/L property MM S/L i Nonresidential real 39 yrs. MM S/L property Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System 20a Class life S/L S/L 12 yrs. **b** 12-year c 30-year 30 yrs. MM S/L S/L d 40-vear 40 vrs. Part IV Summary (See instructions.) 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions 4,480 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23