Form **991**

CHANGE OF ACCOUNTING PERIOD

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

	_		011461 6661611 661(6), 621, 61 161	` '' '	•	• •				
Department of the Treasury				curity numbers on this form a	-	•	Open to Public			
Inter	nal Reve	nue Service		Form990 for instructions and		·				
<u>A</u> F	or the	e 2023 calend	ar year, or tax year beginning J	AN 1, 2023 and	ل ending	UN 30, 2023				
	Check if applicabl	le: C Name of	forganization			D Employer identific	ation number			
	Addre chang	ess FOOD	& WATER ACTION FU	ND						
F	Name		usiness as			32-016043	36			
F	Initial return		and street (or P.O. box if mail is not de	alivered to street address)	Room/suite	E Telephone number	-			
	Final return	1616	P STREET, NW	mivered to street address;	300	(202)683-	-2447			
	termin ated	City or to	own, state or province, country, and	ZIP or foreign postal code		G Gross receipts \$	444,597.			
	Amen	WASH	INGTON, DC 20036			H(a) Is this a group re				
	Application	F Name a	nd address of principal officer: $\overline{ ext{WEN}}$	IONAH HAUTER		for subordinates	? Yes X No			
pending SAME AS C ABOVE H(b) Are all subordinates in						H(b) Are all subordinates in	cluded? Yes No			
1	Гах-ех	empt status:	501(c)(3) X 501(c) (4) (insert no.) 4947(a)(1)	or 527	If "No," attach a	list. See instructions			
	Websi		ANDWATERACTION.ORG			H(c) Group exemption	n number			
K	orm of	f organization: [X Corporation Trust A	ssociation Other	L Year	of formation: 2005 N	State of legal domicile: DC			
Pa	art I	Summary								
	1	Briefly describ	e the organization's mission or most	significant activities: SEE	PART I	II, LINE 1.				
S										
Governance	2	Check this bo	x if the organization disco	entinued its operations or dispo	sed of more	than 25% of its net ass	ets.			
Ş.	3	Number of vot	ting members of the governing body	(Part VI, line 1a)		3	4			
	4	Number of ind	lependent voting members of the go				3			
დ			of individuals employed in calendar				0			
iţi			of volunteers (estimate if necessary)				1165			
Activities &	7 a	Total unrelated	d business revenue from Part VIII, co	olumn (C), line 12		7a	0.			
Ă			business taxable income from Form			·····	0.			
						Prior Year	Current Year			
	8	Contributions	and grants (Part VIII, line 1h)			1,368,536.	438,158.			
Jue	1					0.	0.			
Revenue	1	•	come (Part VIII, column (A), lines 3, 4			591.	11.			
æ			(Part VIII, column (A), lines 5, 6d, 8d			0.	6,428.			
	12		- add lines 8 through 11 (must equal			1,369,127.	444,597.			
	1		milar amounts paid (Part IX, column (25,000.	0.			
	1		to or for members (Part IX, column (A			0.	0.			
	45		r compensation, employee benefits (491,032.	215,748.			
ses	160		undraising fees (Part IX, column (A),			112,369.	60,221.			
xpenses	lua h			010 1	53	112,305.	00,221.			
Ä	17		ing expenses (Part IX, column (D), lin es (Part IX, column (A), lines 11a-11d	· -		746,156.	258,086.			
	1		s. Add lines 13-17 (must equal Part I			1,374,557.	534,055.			
	1					-5,430.	-89,458.			
	19	neveriue iess	expenses. Subtract line 18 from line	12		ginning of Current Year	End of Year			
Net Assets or		T-+-!+- /F	Don't M. Binne 4.Ch			1,583,466.	1,322,315.			
SSE	20	Total assets (F				985,709.	814,016.			
let /	21		, , , , , , , , , , , , , , , , , , , ,			597,757.	508,299.			
	22 art II		fund balances. Subtract line 21 from	i iine 20		331,131•	300,299.			
				including accompanying achadula	a and atatam	unto and to the heat of my	Impulades and halist it is			
			I declare that I have examined this return				knowledge and belief, it is			
uue	, correc	ст, ани сопіріете. Т	Declaration of preparer (other than offic	er) is pased on an information of w	mich preparer	nas any knowledge.				
۵.		Signature of of	ficer			I Date				
CIGIT OF THE PROPERTY OF THE P										
Here WENONAH HAUTER, EXECUTIVE DIRECTOR & CHAIR Type or print name and title										
		1		T ₌	I r	Data Laure	DTIN DTIN			
		Print/Type prep		Preparer's signature		Date Check C	PTIN			
Paid	į	KTCHARD	J. LOCASTRO, CPA	Richard Jr.	rolastro	04/25/2024 self-employe	D00288314			

May the IRS discuss this return with the preparer shown above? See instructions LHA For Paperwork Reduction Act Notice, see the separate instructions.

Firm's name

Preparer

Use Only

GELMAN, ROSENBERG & FREEDMAN

Firm's address 4550 MONTGOMERY AVE SUITE 800N

BETHESDA, MD 20814-2930

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Form 990 (2023)

X Yes

Firm's EIN 52-1392008

Phone no. 301 - 951 - 9090

Par	t III Statement of Program Service Accomplishments					
	Check if Schedule O contains a response or note to any line in this Part III					
1	Briefly describe the organization's mission:					
	FOOD & WATER ACTION FUND (FWA) SUPPORTS THE EDUCATION WORK OF FOOD &					
	WATER WATCH. FWA LOBBIES AND ADVOCATES FOR COMMON SENSE POLICIES THAT					
	RESULT IN HEALTHY SAFE FOOD, ACCESS TO SAFE AND AFFORDABLE DRINKING					
	WATER AND A LIVEABLE CLIMATE.					
2	Did the organization undertake any significant program services during the year which were not listed on the					
2						
_	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? 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 measured by expenses.					
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and					
	revenue, if any, for each program service reported.					
4a	(Code:) (Expenses \$ 303,074 • including grants of \$) (Revenue \$)					
	ADVOCACY - FWA WORKS TO ADVOCATE FOR COMMON SENSE POLICIES THAT RESULT					
	IN HEALTHY, SAFE FOOD AND ACCESS TO SAFE AND AFFORDABLE WATER AND A					
	LIVEABLE CLIMATE.					
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)					
4c	(Code:) (Expenses \$					
4d	Other program services (Describe on Schedule O.)					
	(Expenses \$ including grants of \$) (Revenue \$)					
<u>4e</u>	Total program service expenses 303,074.					
	Form 990 (2023)					

Form 990 (2023) FOOD & WATER ACTION FUND Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
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	N/	<u> </u>
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		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
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		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	11a		<u> </u>
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		<u> </u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			٦,
	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	X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		_
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	446	Х	
10-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>	11f		
ıza	, ,	12a		x
h	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		122
b	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		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	<u></u>		
~	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		х
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		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		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? 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			
	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
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
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

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Form 990 (2023) FOOD & WATER ACTION FUND
Part IV Checklist of Required Schedules (continued)

	·		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		X
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		<u> X</u>
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		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
d	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		х
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		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u> X</u>
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			₩.
00	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, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
-	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	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		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	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	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			Х
22	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33	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	33		
٠.	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			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
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	N/	<u>A</u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		Х	
Pai	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	Λ	Ц
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	000	
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Form 990 (2023) FOOD & WATER ACTION FUND

Part 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 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		X
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		_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 Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		<u>X</u>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		_X_
	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	_	77	
	any contributions that were not tax deductible as charitable contributions?	6a	_X_	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	۵.	Х	
_	were not tax deductible? Organizations that may receive deductible contributions under section 170(c). N/A	6b	Λ	
7	•·· 3	7-		
a	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		<u> </u>
a	If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7b		<u> </u>
С	to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d	70		
u e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year? N/A	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966? N/A	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders N/A 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
40-	amounts due or received from them.)	40-		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12a		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state? N/A	13a		
ŭ	Note: See the instructions for additional information the organization must report on Schedule O.	iou		
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			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	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		X
	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		_X_
	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			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953? N/A	17		
	If "Yes," complete Form 6069.		000	

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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. X Check if Schedule O contains a response or note to any line in this Part VI Section 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. 3 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 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? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 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 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? The organization's CEO, Executive Director, or top management official Х 15a Х Other officers or key employees of the organization 15b 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 Х taxable entity during the year? 16a 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed CA, VA, WV, WI 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. X Upon request Another's website __ Other (explain on Schedule O) Own website 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. State the name, address, and telephone number of the person who possesses the organization's books and records CALAND BARNEY - (202)683-2447 1616 P STREET, NW, 300, WASHINGTON, DC 20036

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

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

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

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

X Check this box if neither the organization n		orga T	niza			nper	sate			
(A)	(B)			(C	C)	,		(D)	(E)	(F)
Name and title	Average	Position (do not check more than one box, unless person is both an		Reportable	Reportable	Estimated				
	hours per	box offi	, unle: cer ar	ss pei id a d	rson i Iirecto	is both or/trus	n an tee)	compensation	compensation	amount of
	week (list any	To						from the	from related organizations	other compensation
	hours for	direct				P		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	` 1099-NEC)	organization
	organizations	trust	nal tru		oyee	om pe		1099-NEC)		and related
	below	Individual trustee or director	Institutional trustee	cer	Key employee	Highest compensated employee	mer			organizations
	line)	lnd	Inst	Officer	Ke	E Hig	For			
(1) WENONAH HAUTER	4.00	ļ		l						
EXECUTIVE DIRECTOR & CHAIR	36.00	Х		Х				0.	0.	0.
(2) MARY RICCI	1.00									
TREASURER	0.50	Х	_	Х		_		0.	0.	0.
(3) ADOLPH REED	1.00	.,							_	
DIRECTOR	1 00	Х				-		0.	0.	0.
(4) CRAIG MERRILEES	1.00	. ,							_	_
DIRECTOR		Х				\vdash		0.	0.	0.
		-								
	<u> </u>					\vdash				
		1								
						\vdash				
						-				
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		_	_	_		_	_			

Form 990 (2023)

Part	Geotion Ai Omocro, Birectoro, Trac		oloy	ees,			ghes	t C		,			
	(A)	(B)				C)	_		(D)	(E)		(F)	
	Name and title	Average	(do		Pos		ገ than d	one	Reportable	Reportable		Estimat	
		hours per	box	, unle	ss per	rson i	is both or/trus	n an	compensation	compensation		amount	
		week (list any		ui			1	,	from the	from related			
		hours for	direct				_		organization	organizations (W-2/1099-MISC/	compensat from the		
		related	96 Or (stee			satec		(W-2/1099-MISC/	1099-NEC)	organizatio		
		organizations	truste	al tru:		yee	in per		1099-NEC)			and rela	
		below	Individual trustee or director	Institutional trustee	er	sey employee	est co	Je	, ,			organizat	ions
		line)	Indiv	Insti	Officer	Key 6	Highest compensated employee	Former					
											_		
											_		
				-			1				+		
							1	_			+		
											+		
											+		
			-										
1h 9	Subtotal						<u> </u>	<u> </u>	0.	0			0.
	Total from continuation sheets to Part VI								0.	0	_		0.
	Fotal (add lines 1b and 1c)								0.	0			0.
	Total number of individuals (including but n								eceived more than \$100.				
	compensation from the organization						,		,	,			0
												Yes	No
3	Did the organization list any former officer,	director, trust	ee, k	кеу е	mpl	loye	e, or	hig	hest compensated empl	oyee on			
- 1	ine 1a? If "Yes," complete Schedule J for s	uch individual									L	3	X
4	For any individual listed on line 1a, is the su	ım of reportabl	е сс	mpe	ensa	tion	and	oth	ner compensation from t	ne organization			
á	and related organizations greater than \$150	0,000? If "Yes,	" co	mple	ete S	Sche	edule	J f	or such individual		. L	4	X
	Did any person listed on line 1a receive or a												
	endered to the organization? If "Yes." com	plete Schedule	e J f	or st	ıch <u>ı</u>	oers	on .					5	X
	on B. Independent Contractors												
	Complete this table for your five highest co										satio	n from	
1	the organization. Report compensation for	the calendar ye	ear e	endir	ıg w	ith c	or wi	thin T		ear.			
	(A) Name and business	address	N T∕	דדאר	,				(B) Description of s	ervices	Cor	(C) npensatio	nn.
	Name and business	address	14(ONE				\dashv	Description of s	ervices		препзапс	
2	Total number of independent contractors (in	ncluding but no	ot lir	nited	to t	thos	se lis	ted	above) who received mo	ore than			
	\$100,000 of compensation from the organiz)						
											Fo	orm 990	(2023)

Form 990 (2023) FOOD & Yeart VIII Statement of Revenue

		Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
					function revenue	business revenue	sections 512 - 514
							000110110 0 12 0 1 1
nts		Federated campaigns 1a					
Gra		Membership dues 1b					
S, (С	Fundraising events1c					
a ii	d	Related organizations 1d					
Contributions, Gifts, Grants and Other Similar Amounts	е	Government grants (contributions) 1e					
ioi	f	All other contributions, gifts, grants, and					
bet		similar amounts not included above 1f	438,158.				
Ξō	a	Noncash contributions included in lines 1a-1f 1g \$					
Sign		Total. Add lines 1a-1f		438,158.			
			Business Code	,			
	2 a						
ice							
e er	b						
n S	С						
ran Sev	d						
Program Service Revenue	е						
<u>-</u>	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	3	Investment income (including dividends, intere					
		other similar amounts)		11.			11.
	4	Income from investment of tax-exempt bond p					
	5	Royalties					
	Ŭ	(i) Real	(ii) Personal				
	6 -		()				
		Gross rents 6a					
		Less: rental expenses 6b					
		Rental income or (loss) 6c					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a					
	b	Less: cost or other basis					
e		and sales expenses 7b					
en	С	Gain or (loss) 7c					
ther Revenue		Net gain or (loss)					
e		Gross income from fundraising events (not					
手	-	including \$ of					
0		contributions reported on line 1c). See					
		Part IV, line 18 8a Less: direct expenses 8b					
		Net income or (loss) from fundraising events	 T				
	9 a	Gross income from gaming activities. See					
		Part IV, line 199a					
	b	Less: direct expenses 9b					
	С	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances10a	1				
	b	Less: cost of goods sold					
		Net income or (loss) from sales of inventory					
		version said of more than	Business Code				
ns	11 ^	MISCELLANEOUS	900099	6,428.			6,428.
eo ue	II a		300033	0,420.			0,420.
llar	b		1				
Miscellaneous Revenue	C						
Ξ̈́	d	All other revenue		6 400			
	е	Total. Add lines 11a-11d		6,428.	_	_	6 422
	12	Total revenue. See instructions		444,597.	0.	0.	6,439.

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 (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 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 Compensation of current officers, directors, 11,868. 757. 12,625. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 158,045. 148,979. 9,066. Other salaries and wages 7 Pension plan accruals and contributions (include 10,583. 9,977. 606. section 401(k) and 403(b) employer contributions) 20,113. 18,957. 1,156. Other employee benefits 9 14,382. 13,554. 828. 10 Payroll taxes Fees for services (nonemployees): Management 5,979. 5,619. 360. Legal 4,450. 4,450. Accounting Lobbying 60,221. 60,221. Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 4,909. 1,457. 6,366. column (A), amount, list line 11g expenses on Sch O.) 10,408. 10,408. Advertising and promotion 12 121,280. 11,415. 8,469. 101,396. Office expenses 13 51,013. 45,743. 2,489. 2,781. Information technology 14 15 Royalties 13,209. 12,430. 779. 16 Occupancy 3,345. 3,345. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates 21 Depreciation, depletion, and amortization 22 120. 112. 8. 23 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 O.) 14,386. 14,386. CAGING MEMBER DUES 13,437. 13,437. 11,024. 11,024. MAILHOUSE 1,294. 998. 296. PAYROLL SERVICE FEES 1.775. 1.731. 7. 37. e All other expenses 534,055. 303,074. 17,528. 213,453. Total functional expenses. Add lines 1 through 24e 25 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)

Form 990 (2023)

Part X | Balance Sheet

<u>Par</u>	t X	Balance Sheet				
		Check if Schedule O contains a response or not	te to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		1,482,696.	1	1,201,566.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		10,269.	3	4,000.
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current of				
		trustee, key employee, creator or founder, subs	tantial contributor, or 35%			
		controlled entity or family member of any of the	se persons		5	
	6	Loans and other receivables from other disquali				
		under section 4958(f)(1)), and persons described		6		
t	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
۲	9	Prepaid expenses and deferred charges		89,910.	9	115,916.
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D				
	b	Less: accumulated depreciation		10c		
	11	Investments - publicly traded securities	591.	11	603.	
	12	Investments - other securities. See Part IV, line		12		
	13	Investments - program-related. See Part IV, line		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		0.	15	230.
	16	Total assets. Add lines 1 through 15 (must equ		1,583,466.	16	1,322,315.
	17	Accounts payable and accrued expenses		19,355.	17	40,746.
	18	Grants payable		18		
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete			21	
es	22	Loans and other payables to any current or forn				
Liabilities		trustee, key employee, creator or founder, subs				
ia k		controlled entity or family member of any of the			22	
_	23	Secured mortgages and notes payable to unrela			23	
	24	Unsecured notes and loans payable to unrelate			24	
	25	Other liabilities (including federal income tax, pa				
		parties, and other liabilities not included on lines of Schedule D		966,354.	25	773,270.
	26	Total liabilities. Add lines 17 through 25		985,709.	25 26	814,016.
	20	Organizations that follow FASB ASC 958, che	eck here X	30377030	20	022,020
es		and complete lines 27, 28, 32, and 33.				
SE	27	• , , ,		442,472.	27	458,299.
Bak	28			155,285.	28	50,000.
힏		Organizations that do not follow FASB ASC 9		,		•
ᇳ		and complete lines 29 through 33.				
Ď	29	Capital stock or trust principal, or current funds			29	
Sets	30	Paid-in or capital surplus, or land, building, or ed			30	
Ass	31	Retained earnings, endowment, accumulated in			31	
Net Assets or Fund Balances	32			597,757.	32	508,299.
_	33			1,583,466.	33	1,322,315.

Form **990** (2023)

_	990 (2023) FOOD & WATER ACTION FUND	32-0160)436	Pag	_{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				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	444		
2	Total expenses (must equal Part IX, column (A), line 25)	2	534		
3	Revenue less expenses. Subtract line 2 from line 1	3	-89		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	597	75	<u>57.</u>
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			
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	508	, 29	<u>99.</u>
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	Ο.			
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?		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 X 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	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
За	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?		За		_X_
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form 9	9 90 (2023)

332012 12-21-23

Schedule B

(Form 990)

Schedule of Contributors

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

2023

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

FOOD & WATER ACTION FUND 32-0160436 Organization type (check one): Filers of: Section: X 501(c)(4) (enter number) organization Form 990 or 990-EZ 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 X 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 \$ 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

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

that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023) Page **2**

Name of organization Employer identification number

FOOD & WATER ACTION FUND

32-0160436

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$50,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	N/A	\$50,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	N/A	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	N/A	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5	N/A	\$5,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Oncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

FOOD & WATER ACTION FUND

32-0160436

Part II	Noncash Property (see instructions). Use duplicate copies of Part I	I if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
323/153 12-26			Schedule B (Form 990) (2023)

Name of organization **Employer identification number** FOOD & WATER ACTION FUND 32-0160436 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE C

(Form 990)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

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

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

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

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

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

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

Nam	ne of orga		WAMED ACMION EIN	ID.	Emp	loyer identification number 32-0160436
Da	rt I-A	Complete if the ord	WATER ACTION FUN anization is exempt und	ND der section 501(c)	or is a section 527 or	ganization
1 2	Provide a	a description of the organiz campaign activity expendit	ation's direct and indirect politi ures gn activities	ical campaign activities i	in Part IV.	
Pa	rt I-B	Complete if the org	anization is exempt und	der section 501(c)(3).	
2 3 4a	Enter the If the org	e amount of any excise tax ganization incurred a section prrection made?	incurred by the organization un incurred by organization manaq n 4955 tax, did it file Form 4720	gers under section 4955 O for this year?	\$	S Yes No
	rt I-C	describe in Part IV. Complete if the organization	anization is exempt und	der section 501(c).	except section 501(c	e)(3).
1 2	Enter the	e amount directly expended e amount of the filing organ function activities	by the filing organization for solution for solution is funds contributed to contrib	ection 527 exempt functions for se	tion activities \$ ection 527	
	line 17b Did the f	iling organization file Form	. Add lines 1 and 2. Enter here		\$	Yes X No
5	made pa	yments. For each organizations received that were pro	nployer identification number (I tion listed, enter the amount pa omptly and directly delivered to additional space is needed, pro	aid from the filing organize a separate political organize	zation's funds. Also enter th anization, such as a separat	e amount of political
		(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

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

Schedule C (Form 990) 2023

Schedule C (Form 990) 2023

f Grassroots lobbying expenditures

Schedule C (Form 990) 2023 FOOD & WATER ACTION FUND 32-01604

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)	(a)		(b)	
of the lobbying activity.	Yes	No	Amo	unt	
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 not be described in section 501(c)(3)?					
b If "Yes," enter the amount of any tax incurred under section 4912					
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? Part III-A Complete if the organization is exempt under section 501(c)(4), section	n 501/a)/5)	0r coc	tion		
501(c)(6).	11 50 1(0)(5)	, or sec	LIOII		
.,,,			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					
Part III-B Complete if the organization is exempt under section 501(c)(4), sectio 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered	n 501(c)(5)			3, is	
Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." 1 Dues, assessments and similar amounts from members	n 501(c)(5) 'No" OR (b	, or sec) Part I		3, is	
Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	n 501(c)(5) 'No" OR (b	, or sec) Part I		3, is	
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332043 11-06-23

Schedule C (Form 990) 2023

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Inspection

Name of the organization

FOOD & WATER ACTION FUND

Employer identification number 32-0160436

Pai			or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at and of year	(a) Bonor advised funds	(b) i dilas ana otner accounts
2	Total number at end of year		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advi	sed funds
_	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor of		
	impermissible private benefit?		Yes No
Par	t II Conservation Easements. Complete if the or	ganization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organizati	on (check all that apply).	
	Preservation of land for public use (for example, recrea	ation or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation of	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
	Number of conservation easements on a certified historic str		2c
d	Number of conservation easements included on line 2c acqu		
_	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, re-	leased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation eas	•	
5	Does the organization have a written policy regarding the per violations, and enforcement of the conservation easements in		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
Ū	ctan and relations made develop to memoring, inspecting,	Thanking or violations, and officioning con-	oor valien eacomonic daring the year
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	ation easements during the year
	3, 1, 3,	3	3
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170(l	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservati	on easements in its revenue and expense	e statement and
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statem	ents that describes the
	organization's accounting for conservation easements.		
Par	t III Organizations Maintaining Collections of		ther Similar Assets.
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 95	58, not to report in its revenue statement	and balance sheet works
	of art, historical treasures, or other similar assets held for pul	blic exhibition, education, or research in f	urtherance of public
	service, provide in Part XIII the text of the footnote to its final	ncial statements that describes these iter	ns.
b	If the organization elected, as permitted under FASB ASC 95	•	
	art, historical treasures, or other similar assets held for public	e exhibition, education, or research in furt	herance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical tre		al gain, provide
	the following amounts required to be reported under FASB A		•
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instructions	5 IUI FUIIII 99U.	Schedule D (Form 990) 2023

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

	t III Organizations Maintaining Co	llections of Ar			asures o	r Other	Simila		0 0 1 3 0		age Z
	•								(CONTIN	uea)	
3	Using the organization's acquisition, accession	i, and other record	s, cneck	any of the	rollowing tha	t make si	gnificant	use of its			
	collection items (check all that apply).		. —								
a	Public exhibition	c			change progr						
b	Scholarly research	e	• 📖	Other							
С	Preservation for future generations										
4	Provide a description of the organization's coll							ose in Part	XIII.		
5	During the year, did the organization solicit or								_	_	1
D :	to be sold to raise funds rather than to be main								_ Yes		No
Par	t IV Escrow and Custodial Arrange		te if the	organizatior	n answered "	Yes" on F	Form 990), Part IV, li	ne 9, or		
	reported an amount on Form 990, Part										
1a	Is the organization an agent, trustee, custodian								_	_	7
	on Form 990, Part X?							L	」Yes		No
b	If "Yes," explain the arrangement in Part XIII ar	nd complete the fo	llowing t	able:				1			
									Amount		
	Beginning balance										
d	Additions during the year										
е	Distributions during the year						. <u>1e</u>				
f	Ending balance								_		
2 a	Did the organization include an amount on For	m 990, Part X, line	21, for e	escrow or cu	ustodial acco	unt liabili	ty?	L	Yes		No
	If "Yes," explain the arrangement in Part XIII. C										
Par	oompiete ii ti								1		
		(a) Current year	(b) P	rior year	(c) Two yea	rs back	(d) Three	years back	(e) Four	years	back
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 curre	nt year end balance	e (line 1g	ı, column (a)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
С	Term endowment %										
	The percentages on lines 2a, 2b, and 2c shoul	d equal 100%.									
За	Are there endowment funds not in the possess	sion of the organiza	ation that	t are held ar	nd administe	red for th	е				
	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 requir	ed on So	chedule R?					3b		
4	Describe in Part XIII the intended uses of the o										
Par	t VI Land, Buildings, and Equipme	nt									
	Complete if the organization answered	"Yes" on Form 990), Part IV	, line 11a. S	See Form 990), Part X,	line 10.				
	Description of property	(a) Cost or o			t or other (other)		ccumulat oreciation	I	(d) Book	value)
1a	Land										
	Buildings										
	Leasehold improvements										
d	Equipment	I									
	Other										
	. Add lines 1a through 1e. (Column (d) must equ		X. line 10	Oc. column	(B))						0.

Schedule D (Form 990) 2023

	R ACTION FUND	32	-0160436 Page
Part VII Investments - Other Securities			J
Complete if the organization answered "Yes"			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"		1c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1d. 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, line 15, col	(B))		
Part X Other Liabilities	. (=)		•
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1e or 11f. See Form 990, Part X, line 25	
1. (a) Description of liability	·		(b) Book value
(1) Federal income taxes			
(2) DUE TO RELATED PARTY			773,270
			1
(3)			

773,270. Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) 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) 2023

(5) (6) (7) (8)

Part	XI Reconciliation of Revenue per Audited Financial Sta		ue per Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, I	ine 12a.		444 505
			1	444,597.
	amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 - 1		
	let unrealized gains (losses) on investments			
	Onated services and use of facilities			
	Recoveries of prior year grants			
	Other (Describe in Part XIII.)	·	-	0
	Add lines 2a through 2d			0. 444,597.
	Subtract line 2e from line 1		3	444,337.
	mounts included on Form 990, Part VIII, line 12, but not on line 1:	40		
	nvestment expenses not included on Form 990, Part VIII, line 7b			
	Other (Describe in Part XIII.) Add lines 4a and 4b		40	0.
	odd lines 4a and 4b otal revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12			444,597.
Part	XII Reconciliation of Expenses per Audited Financial St	atements With Exper	nses per Return	444,3371
1 4.1 1	Complete if the organization answered "Yes" on Form 990, Part IV, I		icco poi metaim	
1 T	otal expenses and losses per audited financial statements		1	534,055.
	mounts included on line 1 but not on Form 990, Part IX, line 25:		·····	002,000
	Ponated services and use of facilities	2a		
	Prior year adjustments			
	Other losses			
	Other (Describe in Part XIII.)			
	dd lines 2a through 2d		2e	0.
	Subtract line 2e from line 1			534,055.
	mounts included on Form 990, Part IX, line 25, but not on line 1:			
a Ir	nvestment expenses not included on Form 990, Part VIII, line 7b	4a		
	Other (Describe in Part XIII.)			
	dd lines 4a and 4b		4c	0.
	otal expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. line	18.)	5	534,055.
Part	XIII Supplemental Information			
Provide	the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and	4; Part IV, lines 1b and 2b;	Part V, line 4; Part X, li	ne 2; Part XI,
lines 20	d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a	any additional information.		
D 3 D 11	1 W I TAME O			
PART	YX, LINE 2:			
E O D	MUE CTV MONMU DEDIOD ENDED TIME 20 2		TT73MTANC U3	7.7E
FUK	THE SIX-MONTH PERIOD ENDED JUNE 30, 2	UZS, INE ORGAN	NIZATIONS HA	VE
בי בי	MENTED THEIR CONSIDERATION OF FASB AS	C 740-10 TNCC	ME ጥልሄድር ጥ	יווע
<u> </u>	THE THE THE THE TOTAL PROPERTY OF THE PROPERTY	C 740 10, 1100)	11111
PROV	VIDES GUIDANCE FOR REPORTING UNCERTAIN	TY IN INCOME T	AXES AND HA	S
		11 11 11 11 11 1		
DETE	RMINED THAT NO MATERIAL UNCERTAIN TAX	POSITIONS OUR	ALIFY FOR EI	THER
		200		
RECC	GNITION OR DISCLOSURE IN THE COMBINED	FINANCIAL STA	TEMENTS.	

SCHEDULE G (Form 990)

Department of the Treasury

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service	Go t	to www.irs.gov/Form990 for instr	uctions	and t	he latest information	n.	Inspection
Name of the organization							dentification number
Date Francis		WATER ACTION FUND				32-016	
	complete this par	 Complete if the organization answ 	wered "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-	EZ filers are not
		sed funds through any of the follow	vina activ	ities.	Check all that apply.		
a X Mail solicitat					overnment grants		
b X Internet and	email solicitations	f Solici	tation of	gover	nment grants		
c Phone solici	tations	g Speci	ial fundra	ising	events		
d In-person so							
		or oral agreement with any individu	-	-			
		art VII) or entity in connection with				X Y	
compensated at le		viduals or entities (fundraisers) purs	Suarit to	agree	ments under which ti	ie iuriuraiser is to	be
	.αστ ψο,οσο by the	T			<u> </u>	Γ	
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have con or con contribu	ustody itrol of	(iv) Gross receipts from activity	(v) Amount paid to (or retained by fundraiser listed in col. (i)	to (or retained by)
FUSE FUNDRAISING -	12355		Yes	No			
SUNRISE VALLEY DRIV	VE SUITE	DIRECT MAIL		Х	117,850.	60,22	57,629.
Tatal					117,850.	60,22	1. 57,629.
		on is registered or licensed to solici			,		
or licensing.	on the organization	or is registered at heariest to seller		41.0110	or nas seem netmed	it is exempt irom	rogiotiation
		GA, HI, IL, KS, KY, ME,	,MD,M	IA,N	IN,MS,MO,NJ	,NY,NC,NI	OH,OK,OR
PA,RI,SC,TN,	UT,VA,WA,	WV,WI,DC					
	<u> </u>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. SEE PART IV FOR CONTINUATIONS

Schedule G (Form 990) 2023

FOOD & WATER ACTION FUND 32-0160436 Page 2 Schedule G (Form 990) 2023 Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events (add col. (a) through col. (c)) (total number) (event type) (event type) 1 Gross receipts 2 Less: Contributions **3** Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses 6 Rent/facility costs 7 Food and beverages 8 Entertainment 9 Other direct expenses 10 Direct expense summary. Add lines 4 through 9 in column (d) 11 Net income summary. Subtract line 10 from line 3, column (d) Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (c) Other gaming (a) Bingo Revenue bingo/progressive bingo col. (a) through col. (c)) 1 Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses Yes Yes Yes No 7 Direct expense summary. Add lines 2 through 5 in column (d) 8 Net gaming income summary. Subtract line 7 from line 1, column (d) 9 Enter the state(s) in which the organization conducts gaming activities: a Is the organization licensed to conduct gaming activities in each of these states? **b** If "No," explain: _ 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

Schedule G (Form 990) 2023

b If "Yes," explain:

332082 09-13-23

Sch	edule G (Form 990) 2023 FOOD & WATER ACTION FUND 32-0)T00430	Page 3
11	Does the organization conduct gaming activities with nonmembers?	Yes	☐ No
12	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed		
	to administer charitable gaming?	Yes	No
13	Indicate the percentage of gaming activity conducted in:		
а	ı The organization's facility	13a	%
	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name		
	Address		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	☐ No
b	olf "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
	of gaming revenue retained by the third party \$		
С	: If "Yes," enter name and address of the third party:		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Gaming manager compensation \$		
	Description of services provided		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
	Mandatory distributions:		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	Yes	∟ No
D	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$		
Pa	organization's own exempt activities during the tax year \$ IT IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and	rt III lines 9	9h 10h
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	,	05, 105,
C C	HEDITE C DADM I LINE OD LICH OF MEN HIGHERM DAID FUNDDAIGEDC	۲.	
SC.	HEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS	· :	
<u>(I</u>) NAME OF FUNDRAISER: FUSE FUNDRAISING		
(I) ADDRESS OF FUNDRAISER:		
<u>12</u>	355 SUNRISE VALLEY DRIVE SUITE 240, RESTON, VA 20191		

Schedule G (Form 990) FOOD & WATER ACTION FUND	32-0160436 Page 4
Schedule G (Form 990) FOOD & WATER ACTION FUND Part IV Supplemental Information (continued)	
, ,	

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

FOOD & WATER ACTION FUND

Employer identification number 32-0160436

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

THE FORM 990 IS PREPARED BY THE OUTSIDE ACCOUNTANT AND REVIEWD BY THE CFO.

THE BOARD OF DIRECTORS REVIEWS THE FORM 990 PRIOR TO FILING WITH THE IRS.

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

THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY ANNUALLY. IF
THERE IS A POTENTIAL CONFLICT OF INTEREST, THE PERSON WITH THE CONFLICT IS
EXCLUDED FROM THE DISCUSSION AND APPROVAL OF SUCH TRANSACTIONS. THE BOARD
OR A DULY CONSTITUTED COMMITTEE DETERMINES IF A CONFLICT EXISTS AND IN THE
CASE OF AN EXISTING CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE
AUTHORIZED AS JUST, FAIR, AND REASONABLE TO FOOD & WATER WATCH. THE
DECISION OF THE BOARD OR DULY CONSTITUTED COMMITTEE ON THESE MATTERS RESTS
IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF FOOD &
WATER WATCH AND THE ADVANCEMENT OF ITS PURPOSE.

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

COMPENSATION IS PAID BY FOOD & WATER WATCH (FWW), A RELATED ORGANIZATION.

COMPENSATION FOR THE EXECUTIVE DIRECTOR IS APPROVED BY THE BOARD OF

DIRECTORS. COMPENSATION IS PART OF THE OPERATING BUDGET APPROVED BY THE

BOARD MEMBERS AND IS BASED ON COMPARABLE DATA OF EMPLOYEE COMPENSATION AT

NON PROFIT ORGANIZATIONS THAT ARE SIMILAR IN SIZE AND MISSION TO FOOD &

WATER WATCH. THE LAST COMPENSATION REVIEW TOOK PLACE DECEMBER 2023.

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

THE FOOD & WATER ACTION FUND MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF

INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Schedule O (Form 9	Page 2	
Name of the organiz	zation FOOD & WATER ACTION FUND	Employer identification number 32-0160436
WRITTEN RE	QUEST.	

SCHEDULE R (Form 990)

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

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

32-0160436

Part I Identification of Disregarded Entities. Compl	-					1		
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	or Total inco	me End-of-yea	•		(f) controlling ntity	g
Part II Identification of Related Tax-Exempt Organizations during the tax year.	cations. Complete if the organization	answered "Yes" on Form 990	0, Part IV, line 34, I	pecause it had one	or more	related tax-exer	mpt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section		(f) ct controlling entity	cont	g) 512(b)(13) rolled tity?
		3 ","		501(c)(3))			Yes	No
FOOD & WATER WATCH - 32-0160439								
1616 P STREET, NW #300								
WASHINGTON, DC 20036	RESEARCH & EDUCATION	DISTRICT OF COLUMBIA	501(C)(3)	LINE 7	N/A			X
FOOD AND WATER ACTION PAC - 82-5508451								
1616 P STREET, NW #300								
WASHINGTON, DC 20036	POLITICAL ACTION COMMITTEE	DISTRICT OF COLUMBIA	527	N/A	N/A			Х
FOOD & WATER ACTION CAL PAC - 83-4308186								
1616 P STREET, NW #300								
WASHINGTON, DC 20036	POLITICAL ACTION COMMITTEE	DISTRICT OF COLUMBIA	527	N/A	N/A			Х
	_							

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

FOOD & WATER ACTION FUND

Schedule R (Form 990) 2023

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.

Signification is district as a particular particular year.												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)	
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling entity	Predominant income (related, unrelated,	Share of total income	Share of end-of-year	1	ortionate	Code V-UBI amount in box	General managir	Percentage ownership	
orrelated organization		(state or foreign	5	(related, unrelated, excluded from tax under sections 512-514)		assets	alloca	itions?	20 of Schedule	partner	1	
		country)		sections 512-514)			Yes	No	amount in box 20 of Schedule K-1 (Form 1065)	Yes N		
-												
							<u> </u>					
-												

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

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

Page 3

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

		-			
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.					
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		Х	
	Gift, grant, or capital contribution to related organization(s)	1b		X	
	Gift, grant, or capital contribution from related organization(s)	1c		Х	
	Loans or loan guarantees to or for related organization(s)	1d		Х	
e Loans or loan guarantees by related organization(s)					
f	Dividends from related organization(s)	1f		X	
	Sale of assets to related organization(s)	1g		X	
	Purchase of assets from related organization(s)	1h		X	
i	Exchange of assets with related organization(s)	1i		X	
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X	
-1	Performance of services or membership or fundraising solicitations for related organization(s)	11		X	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X	
	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Х		
	Sharing of paid employees with related organization(s)	10	Х		
р	Reimbursement paid to related organization(s) for expenses	1p	Х		
	Reimbursement paid by related organization(s) for expenses	1q	Х		
r	Other transfer of cash or property to related organization(s)	1r		X	
s	Other transfer of cash or property from related organization(s)	1s		X	
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FOOD & WATER WATCH	N	87,044.	BUDGET ALLOCATIONS
(2) FOOD & WATER WATCH	0	155,534.	BUDGET ALLOCATIONS
(3) FOOD & WATER WATCH	P	420,000.	PAYMENTS
(4) FOOD & WATER WATCH	Q	10,754.	PAYMENTS/DRAWS
(5) FOOD & WATER ACTION PAC	Q	1,391.	PAYMENTS/DRAWS
<u>(6)</u>			

Page 4

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner? Yes No	(k) r Percentage ownership
	-									

TAXABLE YEAR 2023

California Exempt Organization Annual Information Return

328941 12-26-23 **FORM**

199

Calendar Year	2023 or fiscal year beginning (mm/dd/yyyy) 01/01/2	2023 , and ending ((mm/dd/yyy	y)	06/30/	<u>′2023 </u>	
Corporation/Orga	anization name		Cali	fornia corpor	ration number		
FOOD &	WATER ACTION FUND			40352	274		
Additional inform	nation. See instructions.		FE				
				1	L60436		
Street address (s				PMB no.			
	STREET, NW, NO. 300		0	710 1			
City	отом		State	ZIP code	-		
WASHIN		. In a comb	DC	20036			
Foreign country i	name Foreign province/state	e/County		Foreign pos	Star Code		
A First retur	rn Yes X No	I Did the ergenization have	o ony ohony	ann to ito a	uidalinaa		
A First retuing B Amended		Did the organization hav not reported to the FTB?	,			• Yes X	l No
		J If exempt under R&TC S					j NO
	rmation return?	engaged in political activ					No
	Dissolved Surrendered (Withdrawn) Merged/Reorganized	K Is the organization exem					
Enter date:	(mm/dd/yyyy)	If "Yes," enter the gross					-
E Check ac	Counting method: (1) Cash (2) X Accrual (3) Other	L Is the organization a lim				• Yes X	No
F Federal re	eturn filed? (1) ● 990T (2) ● 990PF (3) ● Sch H (990)	M Did the organization file					
	Other 990 series	report taxable income?				• Yes X	No
	group filing? See instructions Yes X No						
	ganization in a group exemption Yes X No	IRS audited in a prior ye					
If "Yes," w	vhat is the parent's name?	0 Is federal Form 1023/10				Yes X	No
		Date filed with IRS					
Part I 0	townslate Double unless not required to file this form. Can Canaval Inf	armatian D and C					
raiti (omplete Part I unless not required to file this form. See General Info				1	6,439	1 00
	 Gross sales or receipts from other sources. From Side 2, Part I Gross dues and assessments from members and affiliates 				2	0,433	00
	3 Gross contributions, gifts, grants, and similar amounts received		STMT	1 •	3	438,158	-
	4 Total gross receipts for filing requirement test. Add line 1 throu		·· ··· ··			7 00	
Receipts	This line must be completed. If the result is less than \$50,000		• [4	444,597	7 00	
and	5 Cost of goods sold			00			
Revenues	6 Cost or other basis, and sales expenses of assets sold			00			
	7 Total costs. Add line 5 and line 6				7		00
	8 Total gross income. Subtract line 7 from line 4				8	444,597	
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18			•	9	534,055	00
Ехрепаса	10 Excess of receipts over expenses and disbursements. Subtract	line 9 from line 8			10	-89,458	3 00
	11 Total payments			• -	11		00
				•	12		00
	Payments balance. If line 11 is more than line 12, subtract line			······ •	13		00
Payments	Use tax balance. If line 12 is more than line 11, subtract line 11	***************************************			14		00
		m the regult			15		00
	16 Balance due. Add line 12 and line 15. Then subtract line 11 fro Under penalties of perjury, I declare that I have examined this return, including acci it is true, correct, and complete. Declaration of preparer (other than taxpayer) is bas	ompanying schedules and stateme	nts, and to the	e best of my	knowledge and l	pelief,	100
Sign	it is true, correct, and complete. Declaration of preparer (other than taxpayer) is bas	Title	Darer nas any	Kilowieuge.	I ● Telep		
Here	Signature of officer	EXECUTIVE DI			Теюр	Tione	
	N: 1 0 1 1	Date	Check	if	• PTIN		
	Preparer's signature . Luband fr. Locastro	04/25/2024		nployed	□ P002	288314	
Paid	Firm's name		<u>. </u>		● Firm's		
Preparer's	(or yours, if self-					L392008	
Use Only	employed) 4550 MONTGOMERY AVE SUITE	800N			Telep		
	BETHESDA, MD 20814-2930				301-	<u>-951-9090</u>)
	May the FTB discuss this return with the preparer shown above? See	instructions	<u></u>	• X	Yes1	No	

FOOD & WATER ACTION FUND

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951	12-26-
0=000	

					SE	E PART	II SUI	BSTITU	${f TE}$	ATTACHMENT	
	1	Gross sales or receipts from all I	business activities. See instru	ctions				•	1		00
	2								2		00
	3								3		00
Receipts	4	Gross rents							4		00
from	5	Gross royalties							5		00
Other	6	Gross amount received from sale	e of assets (See instructions)					•	6		00
Sources	7	Other income						•	7		00
	8	3		_					8		00
	9	, , , , , ,							9		00
	10		rs					•	10		00
	11	1	ors, and trustees					•	11	0	+ • •
		Other salaries and wages							12		00
Expenses									13		00
and	14								14		00
Disburse									15		00
ments	16	1							16		00
	17								17		00
Sched		 Total expenses and disbursement Balance Sheet 	nts. Add line 9 through line 17 Beginning of			na on Siae 1, F	Part I, line 9		18	able year	00
Assets	idic i	- Dalalice Slicet	(a)	laxabi		(b)		(c)	101107	(d)	
1 Cash	1		(ω)			(5)		(0)		• (u)	
		ts receivable								•	
		eceivable								•	
										•	
		I state government obligations								•	
		s in other bonds								•	
		s in stock								•	
		oans								•	
		tments								•	
10 a D	eprecia	ble assets									
b Le	ess acc	umulated depreciation									
11 Land	d									•	
		S								•	
		s									
		net worth									
14 Acco	ounts p	ayable								•	
		ns, gifts, or grants payable								•	
		notes payable								•	
		payable								•	
		ties									
		ck or principal fund		_						•	
		pital surplus. Attach reconciliation		-						•	
		arnings or income fund		-						•	
Sched		ities and net worth									
Scried	iule i		per books with income per re dule if the amount on Schedul		na 13 c	nlumn (d) ie le	see than \$50 (100			
4 No. :	inacm			ıo ∟, IIII	1						
		per books	i income recorded on books this year				0	•			
					٠	-					
	3 Excess of capital losses over capital gains										
		•	•		7	-	-			•	
		eduleecorded on books this year not				Attach schedule otal. Add line					
		this return. Attach schedule	•			let income per					
		line 1 through line 5			7	Subtract line 9 t					

CA 199	CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	S'.	FATEMENT 1	
CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT	
GREEN ADVOCACY PROJECT	1090 VERMONT AVE. NW #750 WASHINGTON, DC 20005		50,000.	
THE SUSTAINABILITY GROUP - EDITH ALLEN	53 RICHFIELD ROAD ARLINGTON, MA 02474		50,000.	
MARJORIE B ROSWELL	3443 GUILFORD TER BALTIMORE, MD 21218		26,000.	
MARILYN ALLAN	130 COLTON ROAD GLASTONBURY, CT 06033		25,000.	
EDIE ALLEN	53 RICHFIELD ROAD ARLINGTON, MA 02474		5,000.	
TOTAL INCLUDED ON LINE 3			156,000.	

Political or Legislative Activities by

Section 23701d Organiza	itions			3509
For calendar year 2023 or fiscal year beginning (mm/d		, and ending (mm/dd/yyy	y) <u>06/30/2023</u> .	
Attach to Form 199. FTB 199N filers see instructions	i.			
Corporation/Organization name FOOD & WATER ACTION FUND			California corporation 4035274	number
Street address (suite, room, or PMB no.)			FEIN	
1616 P STREET, NW, NO. 300			32-0160436	
City	State			
WASHINGTON	DC DC	20036		
Part I - Political Activities				
Complete if the organization supported or opposed a	candidate for public office. Se	e instructions.		
1 Has the organization participated or intervened in	any political campaign on beh	alf of any elective public o	office candidate? 1 X Ye	s No
If "Yes," describe the activities. Provide a summar				
		· ·		
FWA PARTICIPATED IN POLITICAL CAMPAIGNS	TO SUPPORT ITS MISSION	I TO WORK TOWARDS SA	AFE FOOD, CLEAN WATER	AND A
LIVABLE CLIMATE.				
2 Has the organization contributed funds to support				s X No
formed to support or oppose a public office candi If "Yes," describe the activities. Include the name				S A NO
the amount paid, and date of contribution.	of the individual of organization	The organization contrib	outed to,	
the amount paid, and date of contribution.				
Part II - Legislative Activities				
Complete if the organization attempted to influence le				
3 Has the organization attempted to influence any n	•	on or ballot measure and	not filed a	
federal Form 5768, Election/Revocation of Election				
Influence Legislation?				s X No
If "Yes," See instructions.				
4 11 11 11 11 11 11 11 11 11 11 11			4 🗆 🗸	s X No
4a Has the organization, during the 2023 taxable yea				s 🔼 No
If "Yes," attach a copy of federal Form 5768 filed organization's need to file an election for state pur		ice and skip question 4b.	This fullilis the	
If "No", go to question 4b and see instructions.	poses.			
ii ito , go to quostori ib ana oco monactione.				
4b Has the organization filed a federal Form 5768 in a	a prior year that has not been i	revoked?	4b Ye	s No
Note: The organization cannot make this election	if it is a church, an integrated	auxiliary of a church, a pr	ivate foundation, or	
an affiliated organization.				
Furnish the following financial information for the taxal	hle year			
rumsmine following interioral information for the taxa	bie year.			
5 Exempt Purpose Expenditures				
The total amount paid or incurred to accomplish to	he charitable, educational, reli	gious, etc. purpose	5	00
6 Lobbying Expenditures				
The total amount expended for the purpose of influencin			loyee	
of a legislative body or any government official or emplo	yee who may participate in the for	mation of legislation	6	00
7 Grass Roots Expenditures				
The amount expended to influence any legislation	i through attempts to affect the	ક opinions of the general r	oublic or any	

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