

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2001**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

**A** For the 2001 calendar year, or tax year beginning **2001**, and ending **20**

- Check if applicable
- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type See Specific Instructions

**C** Name of organization, number and street, city, town, state, and ZIP code  
**IDAHO RIVERS UNITED INC**  
**PO BOX 633**  
**BOISE ID 83701**

**D** Employer identification number  
**82-0439916**

**E** Telephone number  
**208-343-7481**

**F** Acctg method  Cash  Accrual  
 Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H & I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes" enter number of affiliates ▶

**H(c)** Are all affiliates included? (If "No," attach a list See instructions)  Yes  No

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Enter 4-digit GEN ▶

**G** Web site ▶

**J** Organization type (check only one)  501(c)(3) (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return

**M** Check  if organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **382,763**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions)

REVENUE	<b>1</b> Contributions, gifts, grants, and similar amounts received				
	<b>a</b> Direct public support	<b>1a</b>	323,661		
	<b>b</b> Indirect public support	<b>1b</b>			
	<b>c</b> Government contributions (grants)	<b>1c</b>			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ 323,661 noncash \$ )	<b>1d</b>			323,661
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>			
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>			1,412
	<b>5</b> Dividends and interest from securities	<b>5</b>			52
	<b>6a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less rental expenses	<b>6b</b>			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
	<b>7</b> Other investment income (describe ▶ )	<b>7</b>			
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	<b>8a</b>				
	<b>b</b> Less cost or other basis & sales expenses	<b>8b</b>			
	<b>c</b> Gain or (loss) (attach schedule)	<b>8c</b>			
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>				
<b>9</b> Special events and activities (attach schedule)	<b>a</b> Gross revenue (not including \$ of contributions reported on line 1a)	<b>9a</b>	53,921		
	<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>	17,468		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			36,453
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	3,717			
	<b>b</b> Less cost of goods sold	<b>10b</b>	2,411		
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			1,306	
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>			362,884	
EXPENSES	<b>13</b> Program services (from line 44, column (B))	<b>13</b>			306,621
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>			23,466
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>			19,665
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>			349,752
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>			13,132	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>			70,820	
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>			-6,223	
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>			77,729	

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For Paperwork Reduction Act Notice, see the separate instructions

Form **990** (2001)

SCANNED AUG 26 2002

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**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See Specific Instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22</b> Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	<b>22</b>			
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25</b> Compensation of officers, directors, etc	<b>25</b> 40,646	37,229	3,417	
<b>26</b> Other salaries and wages	<b>26</b> 144,113	128,694	9,250	6,169
<b>27</b> Pension plan contributions	<b>27</b> 8,016	7,282	493	241
<b>28</b> Other employee benefits	<b>28</b> 13,758	11,517	1,269	972
<b>29</b> Payroll taxes	<b>29</b> 16,278	14,556	1,154	568
<b>30</b> Professional fundraising fees	<b>30</b>			
<b>31</b> Accounting fees	<b>31</b> 4,590	3,111	1,217	262
<b>32</b> Legal fees	<b>32</b> 1,547	1,547		
<b>33</b> Supplies	<b>33</b> 6,680	4,722	1,079	879
<b>34</b> Telephone	<b>34</b> 7,122	6,153	116	853
<b>35</b> Postage and shipping	<b>35</b> 11,957	8,207	899	2,851
<b>36</b> Occupancy	<b>36</b> 21,014	19,397	1,615	2
<b>37</b> Equipment rental and maintenance	<b>37</b>			
<b>38</b> Printing and publications	<b>38</b> 14,979	11,166	500	3,313
<b>39</b> Travel	<b>39</b> 18,250	15,158	1,322	1,770
<b>40</b> Conferences, conventions, and meetings	<b>40</b> 640	640		
<b>41</b> Interest	<b>41</b> 13		13	
<b>42</b> Depreciation, depletion, etc (attach schedule)	<b>42</b> 2,889	2,805	84	
<b>43</b> Other expenses not covered above (itemize) <b>a</b> _____	<b>43a</b>			
<b>b</b> SEE ATTACHED	<b>43b</b> 37,260	34,437	1,038	1,785
<b>c</b> _____	<b>43c</b>			
<b>d</b> _____	<b>43d</b>			
<b>e</b> _____	<b>43e</b>			
<b>44</b> Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	<b>44</b> 349,752	306,621	23,466	19,665

**Joint Costs** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See Specific Instructions)

What is the organization's primary exempt purpose? <b>ENVIRONMENTAL ADVOCACY/EDUCATION</b>	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others)
<b>a</b> CONSERVATION SERVICES - THE ORGANIZATION EDUCATES THE PUBLIC ABOUT GENERAL CONSERVATION ISSUES THROUGH NEWSLETTERS, MEDIA ALERTS, MEMBER ALERTS, AND OTHER PUBLIC OUTREACH EFFORTS (Grants and allocations \$ _____)	18,106
<b>b</b> PROTECTING WILD RIVERS - THE ORGANIZATION PROVIDES INFORMATION TO MEMBERS AND THE GENERAL PUBLIC ADDRESSING LOCAL AND FEDERAL RIVER PLANNING, STATE WATER RIGHTS, AND LOCAL WATERSHED PROTECTION (Grants and allocations \$ _____)	116,169
<b>c</b> NATIVE FISH - THE ORGANIZATION EDUCATES AND INFORMS THE PUBLIC AND ITS MEMBERS OF ISSUES RELATED TO RESTORING NATIVE FISH POPULATIONS TO HISTORIC LEVELS (Grants and allocations \$ _____)	123,394
<b>d</b> HYDROPOWER - THE ORGANIZATION PROVIDES INFORMATION ABOUT ISSUES AFFECTING THE MANAGEMENT OF PRIVATELY-OWNED DAMS TO IMPROVE CLEAN WATER, RECREATION, FISH, AND WILDLIFE. (Grants and allocations \$ _____)	48,952
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ _____)	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services)	306,621

**Part IV** Balance Sheets (See Specific Instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year	
ASSETS	45	Cash -- non-interest-bearing		9,376	45	21,519	
	46	Savings and temporary cash investments		24,775	46	26,049	
	47a	Accounts receivable	47a				
	b	Less allowance for doubtful accounts	47b		47c		
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	48b		48c		
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51a	Other notes and loans receivable (attach schedule)	51a				
	b	Less allowance for doubtful accounts	51b		51c		
	52	Inventories for sale or use		11,276	52	5,638	
	53	Prepaid expenses and deferred charges		1,682	53	1,682	
	54	Investments -- securities (attach schedule)		<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	21,969	54	21,367
	55a	Investments -- land, buildings, and equipment basis	55a				
	b	Less accumulated depreciation (attach schedule)	55b		55c		
	56	Investments -- other (attach schedule)			56		
	57a	Land, buildings, and equipment basis	57a	26,794			
	b	Less accumulated depreciation (attach schedule)	57b	21,663	8,020	57c	5,131
	58	Other assets (describe <input type="checkbox"/> )			58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		77,098	59	81,386		
LIABILITIES	60	Accounts payable and accrued expenses		6,278	60	3,657	
	61	Grants payable			61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a	Tax-exempt bond liabilities (attach schedule)			64a		
	b	Mortgages and other notes payable (attach schedule)			64b		
	65	Other liabilities (describe <input type="checkbox"/> )			65		
66	<b>Total liabilities</b> (add lines 60 through 65)		6,278	66	3,657		
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		62,623	67	71,540	
	68	Temporarily restricted		8,197	68	6,189	
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid-in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds			72		
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		70,820	73	77,729		
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		77,098	74	81,386		

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions)

<b>a</b> Total revenue, gains, and other support per audited financial statements	<b>a</b> N/A
<b>b</b> Amounts included on line a but not on line 12, Form 990	
(1) Net unrealized gains on investments \$	
(2) Donated services & use of facilities \$	
(3) Recoveries of prior year grants \$	
(4) Other (specify)	
\$	
Add amounts on lines (1) through (4)	<b>b</b>
<b>c</b> Line a minus line b	<b>c</b>
<b>d</b> Amounts included on line 12, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)	
\$	
Add amounts on lines (1) and (2)	<b>d</b>
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>

**Part IV-B** Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

<b>a</b> Total expenses and losses per audited financial statements	<b>a</b> N/A
<b>b</b> Amounts included on line a but not on line 17, Form 990	
(1) Donated services & use of facilities \$	
(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify)	
\$	
Add amounts on lines (1) through (4)	<b>b</b>
<b>c</b> Line a minus line b	<b>c</b>
<b>d</b> Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)	
\$	
Add amounts on lines (1) and (2)	<b>d</b>
<b>e</b> Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred comp	(E) Expense account and other allowances
BRUCE JOHNSTONE BOISE ID	PRESIDENT 1	0		
AMY HAAK BOISE ID	VICE PRESIDENT 1	0		
RICK EICHSTADT LEWISTON ID	TREASURER 1	0		
KEITH STONEBRAKER JULIAETTA ID	SECRETARY 1	0		
BILL SEDIVY BOISE ID	EXEC DIRECTOR 40	40,646	1,626	

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule -- see Specific Instructions

Part VI Other Information (See Specific Instructions)		Yes	No
76	Did organization engage in any activity not previously reported to IRS? If "Yes," attach detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions		
b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		X
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year N/A		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs Enter a Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
90a	List the states with which a copy of this return is filed <input type="checkbox"/> NOT REQUIRED TO FILE		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	9
91	The books are in care of <input type="checkbox"/> BILL SEDIVY, EXEC. DIRECTOR Telephone no <input type="checkbox"/> 208-343-7481 Located at <input type="checkbox"/> PO BOX 633 BOISE IDAHO ZIP + 4 <input type="checkbox"/> 83701		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 -- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/>	92	

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
<b>93</b> Program service revenue					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees & contracts from govt agencies					
<b>94</b> Membership dues & assessments					
<b>95</b> Interest on savings and temporary cash investments			14	1,412	
<b>96</b> Dividends & interest from securities			14	52	
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					36,453
<b>102</b> Gross profit/(loss) from sales of inventory			5	1,306	
<b>103</b> Other revenue <b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E))				2,770	36,453
<b>105</b> Total (add line 104, columns (B), (D), and (E))					39,223

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
101	SPECIAL EVENTS HELPED EDUCATE THE PUBLIC ABOUT AND PROMOTE AWARENESS OF CONSERVATION ISSUES

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership int	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions)

- (a) Did organization, during year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums directly or indirectly, on a personal benefit contract?  Yes  No

**Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please *[Signature]*  
 Under penalties of perjury, I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.  
 Date 8/6/02  
 EXECUTIVE DIRECTOR



**Part III Statements About Activities** (See the instructions)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>3,763</u> (Must equal amount on line 38 Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	X	
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
<b>a</b> Sale, exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <i>FORM 990 PART V</i>	X	
<b>e</b> Transfer of any part of its income or assets?		X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		X

**Note:** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

**Part IV Reason for Non-Private Foundation Status** (See the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5**  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6**  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7**  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8**  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9**  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b**  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12**  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions -- subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14**  An organization organized and operated to test for public safety Section 509(a)(4) (See the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	358,414	542,239	451,238	357,933	1,709,824
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	4,091	8,585	7,368	5,227	25,271
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	12,094	18,882	9,047	12,286	52,309
<b>23</b> Total of lines 15 through 22	374,599	569,706	467,653	375,446	1,787,404
<b>24</b> Line 23 minus line 17	374,599	569,706	467,653	375,446	1,787,404
<b>25</b> Enter 1% of line 23	3,746	5,697	4,677	3,754	
<b>26 Organizations described on lines 10 or 11</b>	<p><b>a</b> Enter 2% of amount in column (e), line 24</p> <p><b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.</p> <p><b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e).</p> <p><b>d</b> Add: Amounts from column (e) for lines 18, 19, 20, 21, 22.</p> <p><b>e</b> Public support (line 26c minus line 26d total).</p> <p><b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator)).</p>				<p><b>26a</b> 35,748</p> <p><b>26b</b> 362,983</p> <p><b>26c</b> 1,787,404</p> <p><b>26d</b> 440,563</p> <p><b>26e</b> 1,346,841</p> <p><b>26f</b> 75.35%</p>
<b>27 Organizations described on line 12</b>	<p><b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p><b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p><b>c</b> Add: Amounts from column (e) for lines 15, 16, 17, 20, 21.</p> <p><b>d</b> Add: Line 27a total and line 27b total.</p> <p><b>e</b> Public support (line 27c total minus line 27d total).</p> <p><b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e).</p> <p><b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator)).</p> <p><b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).</p>				<p><b>27c</b></p> <p><b>27d</b></p> <p><b>27e</b></p> <p><b>27f</b></p> <p><b>27g</b> 95.66%</p> <p><b>27h</b> %</p>
<b>28 Unusual Grants</b>	<p>For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.</p>				

**Part V Private School Questionnaire** (See the instructions)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

N/A

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See the instructions)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check  a if the organization belongs to an affiliated group Check  b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		
<b>39</b> Other exempt purpose expenditures	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table --			
<b>If the amount on line 40 is --</b> <b>The lobbying nontaxable amount is --</b>			
Not over \$500,000      20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000      \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000      \$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>		
Over \$1,500,000 but not over \$17,000,000      \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000      \$1,000,000			
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>		
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>		

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See the instructions)

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
<b>a</b> Volunteers		X	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h)	X		
<b>c</b> Media advertisements		X	
<b>d</b> Mailings to members, legislators, or the public		X	
<b>e</b> Publications, or published or broadcast statements	X		391
<b>f</b> Grants to other organizations for lobbying purposes		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body	X		3,372
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
<b>i</b> Total lobbying expenditures (Add lines c through h)			3,763

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



**Schedule B**  
(Form 990, 990-EZ, or  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

IDAHO RIVERS UNITED INC

Employer identification number

82-0439916

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

501(c)(3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule -- see instructions )

**General Rule --**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules --**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III )

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year ) ▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization **IDAHO RIVERS UNITED INC** Employer identification number **82-0439916**

**Part I** Contributors (See Specific Instructions)

(a) No	(b)	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>52,500</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>2</u>		\$ <u>50,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>3</u>		\$ <u>35,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>4</u>		\$ <u>10,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>5</u>		\$ <u>10,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>6</u>		\$ <u>10,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

IDAHO RIVERS UNITED INC  
82-0439916  
SCHEDULE – SPECIAL EVENTS AND ACTIVITIES  
FORM 990 PART I LINE 9

<u>EVENT DESCRIPTION</u>	<u>RECEIPTS</u>	<u>EXPENSES</u>	<u>NET INCOME</u>
RIVER TRIP	\$24,911	\$ 7,126	\$17,785
AUCTIONS	16,381	2,561	13,820
OTHER	<u>12,629</u>	<u>7,781</u>	<u>4,848</u>
TOTALS	<u>\$53,921</u>	<u>\$17,468</u>	<u>\$36,453</u>

**IDAHO RIVERS UNITED INC**  
**82-0439916**  
**SCHEDULE – SALES OF INVENTORY**  
**FORM 990 PART I LINE 10 (C)**

ITEMS SOLD

CLOTHING, POSTERS, & OTHER MERCHANDISE	\$3,717
LESS COST OF GOODS SOLD	<u>2,411</u>
GROSS PROFIT	<u>\$1,306</u>

Part II/Part I, Line 42/Line 19 - Schedule of Depreciation and Depletion

Open for Public Inspection	For calendar year 2001 or tax period beginning	, and ending
Name of Organization IDAHO RIVERS UNITED INC		Employer Identification Number 82-0439916

	Description of Property	Date Acquired	Cost of Other Basis
1	FURNITURE & FIXTURES	VARIOUS	22,144
2	COMPUTERS	YR 2000	4,062
3	FURNITURE	09-15-2000	588
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

	Depreciation allowed or allowable in prior years	Method of Computation	Rate (%) or Life (years)	Depreciation this year
1	18,326	MACRS		1,993
2	406	ADS SL HY	5YRS	812
3	42	ADS SL HY	7YRS	84
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>Total</b>				<b>2,889</b>





Form 990/990-PF - Part IV/Part II, Line 54/Line 10 - Schedule of Investments - Securities

Open for  
Public Inspection

For calendar year 2001 or tax period beginning , and ending

Name of Organization  
IDAHO RIVERS UNITED INC

Employer Identification Number  
82-0439916

Name of Security	Description	Cost	End-of-Year Market Value	Date
INDIVIDUAL STOCKS			X	6,188
MONEY MARKET ACCOUNT			X	15,179
			Total	21,367

**IDAHO RIVERS UNITED INC**  
**82-0439916**  
**SCHEDULE – LOBBYING ACTIVITY**  
**FORM 990 SCHEDULE A PART VI-B**

DURING 2001, A STAFF MEMBER AND A PAID CONSULTANT OF THE ORGANIZATION INFREQUENTLY AND IRREGULARLY ENGAGED IN CONVERSATIONS WITH ELECTED OFFICIALS CONCERNING PROPOSED LEGISLATION RELATED TO ENVIRONMENTAL ISSUES. THESE LOBBYING ACTIVITIES WERE NOT A SUBSTANTIAL PART OF THE ORGANIZATION'S OVERALL ACTIVITIES, CONSTITUTING SIGNIFICANTLY LESS THAN 5% OF THE ORGANIZATION'S STAFF TIME AND RESOURCES.

STATEMENT #1 - OTHER CHANGES IN NET ASSETS (EO - PAGE 1 )

UNREALIZED LOSSES ON SECURITIES @ FMV. . . . .	-2,098
INVENTORY VALUATION ADJUSTMENTS. . . . .	-4,125

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TOTAL CARRIED TO EO - PAGE 1.....	-6,223
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