

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)

2002

Department of the Treasury Internal Revenue Service

Open to Public Inspection

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

A For the 2002 calendar year, or tax year beginning 2002, and ending 20

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: IDAHO RIVERS UNITED INC. D Employer identification number: 82-0439916. E Telephone number: 208-343-7481. F Acctg method: Cash, Accrual, Other (specify).

G Web site: IDAHORIVERS.ORG. 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? Yes No. H(d) is this a separate return filed by an organization covered by a group ruling? Yes No.

J Organization type (check only one): 501(c)(3), 4947(a)(1) or 527.

K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 308,439.

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

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis & sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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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 8b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 37,519	27,723	7,920	1,876
26 Other salaries and wages	26 119,873	102,986	7,119	9,768
27 Pension plan contributions	27 6,197	5,570	579	48
28 Other employee benefits	28 17,893	15,274	2,307	312
29 Payroll taxes	29 13,926	12,198	1,425	303
30 Professional fundraising fees	30			
31 Accounting fees	31 4,010	3,383	627	
32 Legal fees	32 1,000	1,000		
33 Supplies	33 5,225	4,729	464	32
34 Telephone	34 6,720	6,210	357	153
35 Postage and shipping	35 7,154	6,096	927	131
36 Occupancy	36 22,612	21,368	1,244	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 10,951	9,627	1,169	155
39 Travel	39 9,780	8,612	1,064	104
40 Conferences, conventions, and meetings	40 1,557	1,505	52	
41 Interest	41 718	645	73	
42 Depreciation, depletion, etc (attach schedule) #4	42 2,721	2,637	84	
43 Other expenses not covered above (itemize) a BANK FEES	43a 1,319	936	383	
b CONSULTANTS	43b 6,887	6,887		
c PROMOTIONAL	43c 1,950	1,915	35	
d CONSERVATION EDUCATION	43d 4,390	4,373	17	
e See attachment 9	43e 13,206	10,560	2,646	
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 295,608	254,234	28,492	12,882

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? ENVIRONMENTAL ADVOCACY/EDUCATION
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others)

a 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 \$ _____)	31,947
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 \$ _____)	72,108
c 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 \$ _____)	112,420
d DAMS & ENERGY - THE ORGANIZATION PROVIDES INFORMATION ABOUT ISSUES AFFECTING THE MANAGEMENT OF PRIVATELY-OWNED DAMS TO IMPROVE CLEAN WATER, RECREATION, FISH, AND WILDLIFE. (Grants and allocations \$ _____)	37,759
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	254,234

Part IV Balance Sheets (See Specific Instructions)

Note		(A)		(B)
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year
ASSETS	45 Cash -- non-interest-bearing	21,519	45	11,809
	46 Savings and temporary cash investments	26,049	46	41,486
	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	5,638	52	
	53 Prepaid expenses and deferred charges	1,682	53	1,682
	54 Investments -- securities (attach schedule) #5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	21,367	54	16,584
	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 #6	26,794		
	b Less accumulated depreciation (attach schedule)	24,384		
	58 Other assets (describe _____)	5,131	57c	2,410
58 Other assets (describe _____)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	81,386	59	73,971	
LIABILITIES	60 Accounts payable and accrued expenses	3,657	60	4,369
	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 _____)		65	
	66 Total liabilities (add lines 60 through 65)	3,657	66	4,369
FUNDS	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	71,540	67	69,602
	68 Temporarily restricted	6,189	68	
	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 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	77,729	73	69,602
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	81,386	74	73,971

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)

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

a Total revenue, gains, and other support per audited financial statements ▶	a	N/A	a Total expenses and losses per audited financial statements ▶	a	N/A
b Amounts included on line a but not on line 12, Form 990	b		b Amounts included on line a but not on line 17, Form 990	b	
(1) Net unrealized gains on investments \$			(1) Donated services & use of facilities \$		
(2) Donated services & use of facilities \$			(2) Prior year adjustments reported on line 20, Form 990 \$		
(3) Recoveries of prior year grants \$			(3) Losses reported on line 20, Form 990 \$		
(4) Other (specify)			(4) Other (specify)		
\$			\$		
Add amounts on lines (1) through (4) ▶	b		Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c		c Line a minus line b ▶	c	
d Amounts included on line 12, Form 990 but not on line a:	d		d Amounts included on line 17, Form 990 but not on line a:	d	
(1) Investment expenses not included on line 6b, Form 990 \$			(1) Investment expenses not included on line 6b, Form 990 \$		
(2) Other (specify)			(2) Other (specify)		
\$			\$		
Add amounts on lines (1) and (2) ▶	d		Add amounts on lines (1) and (2) ▶	d	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	0	e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	0

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		
ANDY MUNTER KETCHUM ID	VICE PRESIDENT 1	0		
RICK EICHSTAEDT LEWISTON ID	TREASURER 1	0		
KEITH STONEBRAKER JULIAETTA ID	SECRETARY 1	0		
BILL SEDIVY BOISE ID	EXEC DIRECTOR 40	37519	1,479	

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	
78b	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	
81a	Enter direct or indirect political expenditures See line 81 Instructions		
81b	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	
82b	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	
83b	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	
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
85b	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		
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	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?		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	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		
87b	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 N/A, section 4912 N/A, section 4955 N/A		
89b	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		
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed NOT REQUIRED TO FILE		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	7	
91	The books are in care of BILL SEDIVY, EXEC. DIRECTOR Telephone no (208) 343-7481 Located at PO BOX 633 BOISE IDAHO ZIP + 4 83701		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		

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	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from govt agencies					
94 Membership dues & assessments					
95 Interest on savings and temporary cash investments			14	456	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					27,685
102 Gross profit/(loss) from sales of inventory			5		
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		456	27,685
105 Total (add line 104, columns (B), (D), and (E))					28,141

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 the 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)

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.

Please Sign: Bill Sedury Date: Aug 14, 2003
EXECUTIVE DIRECTOR

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

Supplementary Information -- (See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

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

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶	1			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	1	

Part III Statements About Activities (See the instructions)

Yes No

1 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 **▶** \$ 507 (Must equal amounts on line 38 Part VI-A, or line I of Part VI-B)

1 X

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

2 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) # **7**

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

3 X

4 Do you have a section 403(b) annuity plan for your employees?

4 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants. See line 28.)	323,661	358,414	542,239	451,238	1,675,552
16 Membership fees received					
17 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	1,306				1,306
18 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	1,464	4,091	8,585	7,368	21,508
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule (Do not include gain or (loss) from sale of capital assets) #8	36,453	12,094	18,882	9,047	76,476
23 Total of lines 15 through 22	362,884	374,599	569,706	467,653	1,774,842
24 Line 23 minus line 17	361,578	374,599	569,706	467,653	1,773,536
25 Enter 1% of line 23	3,629	3,746	5,697	4,677	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 35,471
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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 348,422
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 1,773,536
d Add: Amounts from column (e) for lines	18 21,508	19	22 76,476	26b 348,422	26d 446,406
e Public support (line 26c minus line 26d total)					26e 1,327,130
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 74.83 %
27 Organizations described on line 12:					
a 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					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
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					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines	15 _____	16 _____	17 _____	20 _____	21 _____
d Add: Line 27a total _____ and line 27b total _____					27c _____
e Public support (line 27c total minus line 27d total)					27d _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27e _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f _____
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g _____ %
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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					27h _____ %

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

	Yes	No
29 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?		
30 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?		
31 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)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d 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)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
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		
35 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)			
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		507
38 Total lobbying expenditures (add lines 36 and 37)	38		507
39 Other exempt purpose expenditures	39		295,101
40 Total exempt purpose expenditures (add lines 38 and 39)	40		295,608
41 Lobbying nontaxable amount Enter the amount from the following table --			
If the amount on line 40 is --	The lobbying nontaxable amount is --		
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	41	59,122
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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		14,781
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0	0
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0	0

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount	59,122	69,950	88,582	104,594	322,248
46 Lobbying ceiling amount (150% of line 45(e))					483,372
47 Total lobbying expenditures	507	3,763	1,028	3,843	9,141
48 Grassroots nontaxable amount	14,781	17,488	22,146	26,149	80,564
49 Grassroots ceiling amount (150% of line 48(e))					120,846
50 Grassroots lobbying expenditures		391			391

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
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
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 other means			
i Total lobbying expenditures (Add lines c through h)			

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
(ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, & sharing arrangements. Content includes SECTION N/A.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Content includes SECTION N/A.

Schedule of Special Events and Activities

Open to Public Inspection	For calendar year 2002 or tax period beginning	, and ending
Name of Organization IDAHO RIVERS UNITED INC		Employer Identification Number 82-0439916

Description of Largest Three Special Events

(A) AUCTION

(B) RIVER TRIP

(C) OTHER

Type and Number of Other Events

Special Event	(A)	(B)	(C)	All Other	Total
Gross Receipts	17,677	7,620	15,018		40,315
Less Contributions					
Gross Revenue	17,677	7,620	15,018		40,315
Less Direct Expenses	2,980	5,786	3,864		12,630
Net Income or (loss)	14,697	1,834	11,154		27,685

Schedule of Gross Profit or (Loss) From Sale Of Inventory

Open to Public Inspection For calendar year 2002 or tax period beginning , and ending

Name of Organization IDAHO RIVERS UNITED INC Employer Identification Number 82-0439916

Item	Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
1	MERCHANDISE (SHIRTS, POSTERS, ETC.)	2,639	2,639	
Page Total		2,639	2,639	
Total		2,639		

Schedule of Other Changes in Net Assets or Fund Balances

Open to Public		
Inspection	For calendar year 2002 or tax period beginning	, and ending
Name of Organization	Employer Identification Number	
IDAHO RIVERS UNITED INC	82-0439916	

Description of Changes	Total Amount
UNREALIZED LOSSES ON SECURITIES @ FMV	-1,564
INVENTORY VALUATION ADJUSTMENTS	-4,125
Page Total	-5,689
Total	-5,689

Schedule of Other Expenses

Open to Public			
Inspection	For calendar year 2002 or tax period beginning		, and ending
Name of Organization			Employer Identification Number
IDAHO RIVERS UNITED INC			82-0439916

Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
CLIPPING SERVICE	740	714	26	
COMPUTER SERVICES	50	47	3	
COURT EXPENSE	100	100		
DUES & SUBSCRIPTIONS	3,901	3,674	227	
INSURANCE	595	562	33	
INTERNET SERVICES	549	519	30	
PROF DEVELOPMENT	6,800	4,556	2,244	
SALES TAX PAID	210	141	69	
TAX EXPENSES	261	247	14	
Page Total	13,206	10,560	2,646	
TOTAL	13,206	10,560	2,646	

Schedule of Investments - Securities

Open to Public			
Inspection	For calendar year 2002 or tax period beginning		, and ending
Name of Organization			Employer Identification Number
IDAHO RIVERS UNITED INC			82-0439916

Name of Security	Description	Cost	End of Year Market Value	Value
AG EDWARDS ACCOUNT			X	313
MOUNTAIN WEST CD			X	16,271
TOTAL				16,584

Explanation of Transactions

Open to Public		
Inspection	For calendar year 2002 or tax period beginning	, and ending
Name of Organization	Employer Identification Number	
IDAHO RIVERS UNITED INC	82-0439916	

Line No	Explanation
1	DURING 2002, A STAFF MEMBER 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.
2D	SEE FORM 990 PART V

Schedule of Other Income

Open to Public Inspection For calendar year 2002 or tax period beginning , and ending

Name of Organization IDAHO RIVERS UNITED INC Employer Identification Number 82-0439916

Description	(A) 2001	(B) 2000	(C) 1999	(D) 1998	(E) TOTAL
SPECIAL EVENTS	36,453	12,094	18,882	9,047	76,476
PAGE TOTALS	36,453	12,094	18,882	9,047	76,476
TOTALS	36,453	12,094	18,882	9,047	76,476