

**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)

**2003**

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 2003 calendar year, or tax year beginning **2003**, 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**  
 Number and street (or P.O. box if mail is not delivered to street address): **PO BOX 633**  
 City or town, state or country, and ZIP + 4: **BOISE ID 83701**

**D** Employer identification number: **82-0439916**  
**E** Telephone number: **208-343-7481**  
**F** Acctg. method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**G** Website: **IDAHORIVERS.ORG**

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

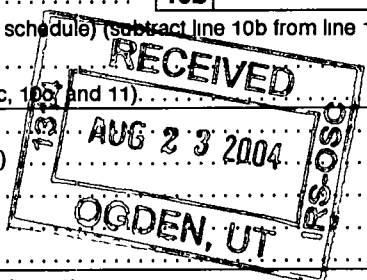
**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**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** Group Exemption Number: \_\_\_\_\_

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: **419,872**

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

<b>REVENUE</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	<b>1a</b>	376,372		
	<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 \$ 376,372 noncash \$ 0)	<b>1d</b>		376,372	
	<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>		538	
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<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>8a</b>			
	(B) Other	<b>8b</b>			
	Less: cost or other basis & sales expenses	<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). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>	41,742		
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>	13,753		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a) #1	<b>9c</b>		27,989	
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	1,220			
	<b>b</b> Less: cost of goods sold	<b>10b</b>	371		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) #2	<b>10c</b>		849	
<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>		405,748		
<b>EXPENSES</b>	<b>13</b> Program services (from line 44, column (B))	<b>13</b>		276,683	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>		32,235	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>		16,107	
	<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>		325,025	
<b>ASSETS</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		80,723	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		69,602	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>			
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		150,325	



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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 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>	46,000	38,794	7,206	
<b>26</b> Other salaries and wages . . . . . <b>26</b>	112,675	92,743	10,973	8,959
<b>27</b> Pension plan contributions . . . . . <b>27</b>	5,673	4,605	718	350
<b>28</b> Other employee benefits . . . . . <b>28</b>	18,778	14,905	2,588	1,285
<b>29</b> Payroll taxes . . . . . <b>29</b>	13,984	11,630	1,572	782
<b>30</b> Professional fundraising fees . . . . . <b>30</b>				
<b>31</b> Accounting fees . . . . . <b>31</b>	4,850	4,037	546	267
<b>32</b> Legal fees . . . . . <b>32</b>	4,097	4,097		
<b>33</b> Supplies . . . . . <b>33</b>	3,421	2,262	904	255
<b>34</b> Telephone . . . . . <b>34</b>	6,100	5,154	634	312
<b>35</b> Postage and shipping . . . . . <b>35</b>	6,645	5,342	711	592
<b>36</b> Occupancy . . . . . <b>36</b>	22,921	19,073	2,595	1,253
<b>37</b> Equipment rental and maintenance . . . . . <b>37</b>				
<b>38</b> Printing and publications . . . . . <b>38</b>	13,664	11,120	1,397	1,147
<b>39</b> Travel . . . . . <b>39</b>	12,078	10,997	792	289
<b>40</b> Conferences, conventions, and meetings . . . . . <b>40</b>	277	251	26	
<b>41</b> Interest . . . . . <b>41</b>	289	273	16	
<b>42</b> Depreciation, depletion, etc. (attach schedule) . #3. <b>42</b>	989	905	84	
<b>43</b> Other expenses not covered above (itemize) <b>a BANK FEES</b> <b>43a</b>	1,376	894	482	
<b>b CONSULTANTS</b> <b>43b</b>	33,687	33,292	141	254
<b>c PROMOTIONAL</b> <b>43c</b>	6,272	6,251	14	7
<b>d CLIPPING SERVICE</b> <b>43d</b>	858	858		
<b>e See attachment 8</b> <b>43e</b>	10,391	9,200	836	355
<b>44 Total functional expenses</b> (add lines 22 through 43). <b>44</b> Organizations completing columns (B)-(D), carry these totals to lines 13-15 . . . . .	325,025	276,683	32,235	16,107

**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 instructions.)

What is the organization's primary exempt purpose? . . . . .	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 \$ _____ )	30,319
<b>b</b> PROTECTING WILD RIVERS - THE ORGANIZATION ADVOCATES DIRECTLY AND BY MOBILIZING ITS MEMBERSHIP FOR THE IMPLEMENTATION OF PLANNING AND MANAGEMENT EFFORTS THAT WILL PROTECT AND RESTORE IDAHO'S RIVERS. (Grants and allocations \$ _____ )	82,448
<b>c</b> NATIVE FISH - THE ORGANIZATION ADVOCATES DIRECTLY, AND THROUGH EDUCATIONAL EFFORTS AND BY MOBILIZING ITS MEMBERSHIP FOR THE PROTECTION AND RESTORATION OF NATIVE FISH POPULATIONS IN IDAHO. (Grants and allocations \$ _____ )	98,973
<b>d</b> DAMS & ENERGY - THE ORGANIZATION ADVOCATES FOR IMPROVEMENTS IN MANAGING GOVERNMENT AND PRIVATELY OWNED DAMS IN ORDER TO IMPROVE WATER QUALITY, FISH AND WILDLIFE HABITAT AND RECREATIONAL OPPORTUNITIES. (Grants and allocations \$ _____ )	64,943
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ _____ )	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . .	276,683

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

				(A)		(B)
				Beginning of year		End of year
ASSETS	<b>45</b> Cash -- non-interest-bearing . . . . .			11,809	<b>45</b>	17,263
	<b>46</b> Savings and temporary cash investments . . . . .			41,486	<b>46</b>	47,150
	<b>47a</b> Accounts receivable . . . . .	<b>47a</b>	80,854			
	<b>b</b> Less: allowance for doubtful accounts. . . . .	<b>47b</b>	8,085		<b>47c</b>	72,769
	<b>48a</b> Pledges receivable . . . . .	<b>48a</b>				
	<b>b</b> Less: allowance for doubtful accounts. . . . .	<b>48b</b>			<b>48c</b>	
	<b>49</b> Grants receivable. . . . .				<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule). . . . .				<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule). . . . .	<b>51a</b>				
	<b>b</b> Less: allowance for doubtful accounts. . . . .	<b>51b</b>			<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .				<b>52</b>	2,260
	<b>53</b> Prepaid expenses and deferred charges. . . . .			1,682	<b>53</b>	1,682
	<b>54</b> Investments -- securities (attach schedule) #4 . . . . .			16,584	<b>54</b>	16,851
	<b>55a</b> Investments -- land, buildings, and equipment: basis . . . . .	<b>55a</b>				
	<b>b</b> Less: accumulated depreciation (attach schedule). . . . .	<b>55b</b>			<b>55c</b>	
<b>56</b> Investments -- other (attach schedule). . . . .				<b>56</b>		
<b>57a</b> Land, buildings, and equipment: basis . . #5	<b>57a</b>	27,727				
<b>b</b> Less: accumulated depreciation (attach schedule). . . . .	<b>57b</b>	25,373		2,410	<b>57c</b>	
<b>58</b> Other assets (describe ▶ _____ )					<b>58</b>	
<b>59</b> Total assets (add lines 45 through 58) (must equal line 74) . . . . .			73,971	<b>59</b>	160,329	
LIABILITIES	<b>60</b> Accounts payable and accrued expenses . . . . .			4,369	<b>60</b>	10,004
	<b>61</b> Grants payable . . . . .				<b>61</b>	
	<b>62</b> Deferred revenue. . . . .				<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule). . . . .				<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .				<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .				<b>64b</b>	
	<b>65</b> Other liabilities (describe ▶ _____ )				<b>65</b>	
<b>66</b> Total liabilities (add lines 60 through 65) . . . . .			4,369	<b>66</b>	10,004	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here . .</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74.</b>					
	<b>67</b> Unrestricted. . . . .			69,602	<b>67</b>	110,045
	<b>68</b> Temporarily restricted . . . . .				<b>68</b>	40,280
	<b>69</b> Permanently restricted. . . . .				<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here . .</b> ▶ <input type="checkbox"/> <b>and complete lines 70 through 74.</b>					
	<b>70</b> Capital stock, trust principal, or current funds . . . . .				<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .				<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds. . . . .				<b>72</b>	
	<b>73</b> 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) . . . . .			69,602	<b>73</b>	150,325
	<b>74</b> Total liabilities and net assets / fund balances (add lines 66 and 73) . . . . .			73,971	<b>74</b>	160,329

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 VI Other Information (See Specific Instructions.)		Yes	No
76	Did the 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
80b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions.	81a	N/A
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?	82a	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.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?	85a	N/A
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.	85b	N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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?	85h	N/A
86a	501(c)(7) orgs. Enter: Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) orgs. Enter: Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
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	88	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.	89b	X
	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		N/A
	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
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, 2003 (See instructions).	90b	6
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.	92	N/A

**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	538	
<b>96</b> Dividends & interest from securities					
<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 . . .					27,989
<b>102</b> Gross profit/(loss) from sales of inventory .			5		849
<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)) . .		0		538	28,838
<b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . .					29,376

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 Seabury*

Date: 8/13/04

EXECUTIVE DIRECTOR

Date: / / Check if self-prepared:  Preparer's SSN or PTIN (See Gen. Inst. W)

**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

**2003**

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 . . . ▶ \$ 723 (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.)#6

**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

**3a** Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) . . . . .

**3a** X

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

**3b** X

**4** Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .

**4** X

**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)(vii). (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 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
<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.)		
<hr/> <hr/> <hr/>		
<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.)		
<hr/> <hr/> <hr/>		
<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.)		
<hr/> <hr/> <hr/>		
<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.		
<hr/> <hr/> <hr/>		
<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>		723
<b>38</b> Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>		723
<b>39</b> Other exempt purpose expenditures . . . . .	<b>39</b>		324,302
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) . . . . .	<b>40</b>		325,025
<b>41</b> 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 . . . . .	<b>41</b>	65,005
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>		16,251
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>	0	0
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>	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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .	65,005	59,122	69,950	88,582	282,659
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) . . . . .					423,989
<b>47</b> Total lobbying expenditures . . . . .	723	507	3,763	1,028	6,021
<b>48</b> Grassroots nontaxable amount . . . . .	16,251	14,781	17,488	22,146	70,666
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) . . . . .					105,999
<b>50</b> 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
<b>a</b> Volunteers . . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
<b>c</b> Media advertisements . . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> 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

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

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 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, & sharing arrangements. Row 1 contains '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. Row 1 contains 'SECTION N/A'.

## Schedule of Special Events and Activities

Attachment 1: page 1 - 990, Page 1, Part I, line 9

<b>Open to Public Inspection</b>	<b>For calendar year 2003 or tax period beginning</b> _____ <b>, and ending</b> _____	
<b>Name of Organization</b> IDAHO RIVERS UNITED INC		<b>Employer Identification Number</b> 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	24,687	14,153	2,902		41,742
Less: Contributions	_____	_____	_____	_____	_____
Gross Revenue	24,687	14,153	2,902		41,742
Less: Direct Expenses	2,527	5,150	6,076		13,753
Net Income or (loss)	22,160	9,003	-3,174		27,989

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

Attachment 2: page 1 - 990 Page 1, Part I, line 10a - c

Open to Public Inspection  For calendar year 2003 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.)	1,220	371	849
<b>Page Total</b>		1,220	371	849
<b>Total</b>		1,220	849	849



**Schedule of Investments - Securities**

Attachment 4: page 1 - 990 Page 3, Part IV, Line 54

<b>Open to Public Inspection</b>	<b>For calendar year 2003 or tax period beginning</b> _____ <b>, and ending</b> _____		
<b>Name of Organization</b> IDAHO RIVERS UNITED INC			<b>Employer Identification Number</b> 82-0439916

Name of Security	Description	Cost	End of Year Market Value	Value
AG EDWARDS ACCOUNT			X	316
MOUNTAIN WEST CD			X	16,535
<b>TOTAL</b>				<b>16,851</b>

## Schedule of Land, Building & Equipment

Attachment 5: page 1 - 990 Page 3, Part IV, Line 57a-c

<b>Open to Public Inspection</b>	<b>For calendar year 2003 or tax period beginning</b> _____ <b>, and ending</b> _____		
<b>Name of Organization</b> IDAHO RIVERS UNITED INC			<b>Employer Identification Number</b> 82-0439916

Description of Property	Cost or Other Basis	Accumulated Depreciation	Book Value	Fair Market Value (Form 990-PF only)
FURNITURE & FIXTURES	22,144	22,144		
COMPUTERS	4,995	2,935	2,060	
FURNITURE	588	294	294	
<b>Total</b>	<b>27,727</b>	<b>25,373</b>	<b>2,354</b>	

### Explanation of Transactions

Attachment 6: page 1 - Sch A Page 2, Part III, line 2

<b>Open to Public Inspection</b>	<b>For calendar year 2003 or tax period beginning</b>	<b>, and ending</b>
<b>Name of Organization</b>	<b>Employer Identification Number</b>	
IDAHO RIVERS UNITED INC	82-0439916	

Line No.	Explanation
1	DURING 2003, STAFF MEMBERS 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

Attachment 7: page 1 - Sch A Page 3, Part IV-A, Line 22

Open to Public Inspection For calendar year 2003 or tax period beginning , and ending .

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

Description	(A) 2002	(B) 2001	(C) 2000	(D) 1999	(E) TOTAL
SPECIAL EVENTS	27,685	36,453	12,094	18,882	95,114
PAGE TOTALS	27,685	36,453	12,094	18,882	95,114
TOTALS	27,685	36,453	12,094	18,882	95,114

## Schedule of Other Expenses

Attachment 8: page 1 - 990 Page 2, Part II, Line 43

<b>Open to Public</b>			
<b>Inspection</b>	<b>For calendar year 2003 or tax period beginning</b> _____ <b>, and ending</b> _____		
<b>Name of Organization</b>		<b>Employer Identification Number</b>	
IDAHO RIVERS UNITED INC		82-0439916	

Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
COMPUTER SERVICES	1,130	882	213	35
CONTRIBUTIONS	100	100		
DUES & SUBSCRIPTIONS	5,172	4,693	354	125
INSURANCE	1,092	909	123	60
INTERNET SERVICES	630	526	71	33
LOBBYING EXPENSES	723	723		
MISCELLANEOUS	717	679	38	
PROFESSIONAL DEVELOPMNT	643	547		96
SALES TAX PAID	75	50	25	
TAX EXPENSES	109	91	12	6
<b>Page Total</b>	<b>10,391</b>	<b>9,200</b>	<b>836</b>	<b>355</b>
<b>TOTAL</b>	<b>10,391</b>	<b>9,200</b>	<b>836</b>	<b>355</b>