COMMITTEE ON NATURAL RESOURCES

Disclosure Form

As required by and provided for in House Rule XI, clause 2(g) and the Rules of the Committee on Natural Resources

Creating Abundant Water Supplies and Job Grown by Resto. Common Sense to Federal Regulations, April 5/12011 For Individuals:
1. Name: Norm Semanko
2. Address: 1010 W. Jefferson St, Svite 101, Boke, ID 83702
3. Email Address: [Information redacted for privacy]
4. Phone Number: (208) 344 - 6690 (office) [Information redacted for privacy] *****
For Witnesses Representing Organizations:
1. Name: Norm Semanko
2. Name of Organization(s) You are Representing at the Hearing:
Idaho Water Users Association, Inc.
3. Business Address: 1010 W. Jefferson St., Svite 101, Boise, ID 83702 4. Business Email Address: 1wua Diwwa, org 5. Business Phone Number:
(208) 344-6690

Name/Organization Norm Semanks/ Iddoluter Oses Association Title/Date of Hearing Greating Abundant Weter and Power Supplies/April 5, 2011.
a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.
J.D., Georgedown Unvasidy Law Carter (1993)

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

3.5., Political Science, University of Folia (1988)

Id also State Bar Association, Water Law Section,
Environment and Natural Resources Section, National Water
Resource Association, Board of Directors, Family Fair Alliance Advisory Committee
c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to
your qualifications to testify on or knowledge of the subject matter of the hearing.

Executive Director & General Coursel, Idahn War Uses Association; Water Rights Altorney

d. Any federal grants or contracts (including subgrants or subcontracts) from the <u>Department of the Interior</u> (and for other agencies invited) that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

None

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

None

f. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

None

Name/Organization Norm Senants / Into Water Users Association Title/Date of Hearing Creating Abundant Water and Power Spylies/April 5,20/1
In addition, for witnesses representing organizations:
g. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying. Executive Divector & General Counse!

h. Any federal grants or contracts (including subgrants or subcontracts) from the <u>Department of the Interior</u> (and for other agencies invited) that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

None

i. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

None

j. A list of any countries from which the organization(s) you represent at the hearing have received foreign donations and the total amount of donations received from each country, for the current year and the previous four years, by each organization.

None

k. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

Afforhed (via Separate fax)

EXTENSION GRANTED TO 08/15/08

Department of the Treasury Internal Revenue Service

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)

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

OMB No. 1545-0047

A	For the	2007 calendar year, or tax year neginning	याण स	<u>មេឃវិ</u>	· · · · · · · · · · · · · · · · · · ·	
B	Check If applicable	Please C Name of organization			D Employer Identi	fication number
_	Addres	iabelor TNAUO WAMED HOPDO AC	SOCTATION, INC.		82-0182	2610
ļ	ohang Name	F1111. 11				
F	chang Initial return	E I ALL INDICATE INTERPRETATION OF THE INTER		101	E Telephane numl 208–344	
-	iretum iTermin	ne [Instruct] on the second state as a second secon			F Accounting method:	
늗	lation Amend return	I tions, Oily of towns, state of doublery, and an in	•		Other (specify)	Cast ZX Acciua
<u> </u>	—!return □!Applic	eation Section 501(c)(3) organizations and 4947(a)(1) nonexempt char/table trusts	Hand lare not app		507 organizations
L	Applic pendin	must attach a completed Schedule A (Form 9	90 or 990-EŽ).	H(a) is this a group r		
G 1	Website	n:▶IWUA.ORG	•	H(b) If "Yes," enterns		
J	Organiz	ation type (check only ona) ► X 501(c) (5) ◄ (inser	rt no.) 4947(a)(1) or 527	H(c) Are all affiliates i	included? N/I	
		iere 🕨 🔲 If the organization is not a 509(a)(3) suppo		(If "No," attach a H(d) Is this a separat	i list.) e refurn filed by an :	or-
	receipts	are normally not more than \$25,000. A return is not requ	rired, but if the organization	ganization cove	red by a group rulin	g? Yes X No
	chooses	s to file a return, be sure to file a complete return.		I Group Exemption		N/A
						s not required to attach
		eceipts: Add lines 6b, 8b, 9b, and 10b to line 12 🕨	525,330.		90, 990-EZ, ar 990-l	PF).
	art II	Revenue, Expenses, and Changes in		nces		
	1	Contributions, gifts, grants, and similar amounts receiv		•		
	a.	Contributions to donor advised funds		01.0	0.7	
	b	Direct public support (not included on line 1a)		21,2	9/.	
,b	C	indirect public support (not included on line 1a)				
	d	Government contributions (grants) (not included on lin	e 1a)			01 007
	9	Total (add lines 1a through 1d) (cash \$				21,297.
	2	Program service revenue including government fees ar				152,295.
	3	Membership dues and assessments		***************************************	3	333,177.
	4	Interest on savings and temporary cash investments				18,561.
	6	Dividends and interest from securities	5	·		
	ва		6a			
	þ					
e	_ C	Net rental income or (loss). Subtract line 6b from line 6	ia			
Revenue	7	Other investment Income (describe	(B) Convention	(D) Ohmu) 7	
ΕÉ	Ba	Gross amount from sales of assets other	· (A) Securities 8a	(B) Other		
		than inventory		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		,
	ם	Less: cost or other basis and sales expenses Gain or (loss) (attach schedule)				•
	نا	Net gain or (loss), Combine line 8c, columns (A) and (E			8d	•
	"	Special events and activities (attach schedule). If any 81				
	-		_			·
		Grossrovanue (not including \$of Less: direct expenses other than fundralsing expenses				
	"	Net income or (loss) from special events. Subtract line			90	•
	10 a	and the state of t		************************		
	ь	Less: cost of goods sold				•
	C	Gross profit or (loss) from sales of inventory (attach so		Oa · ·	108	4
	11	Other revenue (from Part VII, line 103)				
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10				525,330.
	13	Program services (from line 44, column (B))			13	
Ses	14	Management and general (from line 44, column (C))				12.
Expenses	15	Fundralsing (from line 44, column (D))				,
й	16	Payments to affiliates (attach schedule)	************************************		16	
	17	Total expenses. Add lines 16 and 44, column (A)			17	550,994.
	18	Excess or (deficit) for the year, Subtract line 17 from lin				-25,664.
Net Assets	19	Net assets or fund balances at beginning of year (from l	ine 73, calumn (A))	*************************	19	540,884.
AS A		Other changes in net assets or fund balances (attach ex	planation)		20	0.
מפפל	21	Net assets or fund balances at end of year. Combine line			21	515,220.
7230 12-27	7-07	LHA For Privacy Act and Paperwork Reduction Act N	lotice, see the separate instructions	i. '	•	Form 990 (2007)

82-0182610

Form 990 (2007) IDAH 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.

Do not include amounts reported or 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22s Grants paid from donor advised fund	ds .				
(attach schedule)	i i				
(cash \$ 0 noncash \$	0.	,	•		
If this amount includes foreign grants, check here	p				
22b Other grants and allocations (attach	schedule)				
(cash \$ 0 noncash \$	0.	'			
If this amount includes foreign grants, check here	> □ 22b				
23 Specific assistance to individuals (at	tach				
schedule)					
24 Benefits paid to or for members (atta			,		
schedule)					
25a Compensation of current officers, directo					
employees, etc. listed in Part V-A		168,378.			
b Compensation of former officers, director					
employees, etc. listed in Part V-B	1 1	0.			
c Compensation and other distributions, no					
above, to disqualified persons (as defined					•
section 4958(f)(1)) and persons describe	1 1		•		
section 4958(c)(3)(B)					
26 Salaries and wages of employees no			•		
included on lines 25a, b, and c		79,583.		*	
27 Pension plan contributions not include					
lines 25a, b, and c		1,899.	•		
28 Employee benefits not included on in					
25a • 27		10,121.		:	
29 Payroli taxes		14,953.			,
30 Professional fundraising fees		, ,,	· · · · · · · · · · · · · · · · · · ·		
31 Accounting fees		2,500.		**************************************	
32 Legal fees		6,788.			
33 Supplies		7,064.			
34 Telephone		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
R6 Comment		26,112.			
GOODENING TO THE STATE OF THE S		20 / 22 22 1			
37 Equipment rental and maintenance	·····				
38 Printing and publications	·····	22,963.			
39 Travel		31,650.			
40 Conferences, conventions, and meet		. 01/050.		<u> </u>	
11 Interest		2,864.			·
13 Other expenses not covered above (i		2,001.		· · · · · · · · · · · · · · · · · · ·	
•	43a				
a	43b				, , , , , , , , , , , , , , , , , , , ,
<u> </u>	43g				•
· G	434			· · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
	43e				
f	431			•.	
SEE STATEMENT 1	43g	176,119.	· ·	 	, , , , , , , , , , , , , , , , , , , ,
14 Total functional expenses, Add lines 22a 43g. (Organizations completing columns (
carry these totals to lines 13-15)		550,994.			
				J <u></u>	
Joint Costs. Check If you are f			orboil in IDA Document	uhana ⊾ F	
Are any joint costs from a combined education					Yes X No
f "Yes," enter (i) the aggregate amount of these			ii) the amount allocated t		N/A
iii) the amount allocated to Management and g	HAITALSI A) DMB; KA (MA	iv) the amount allocated	to rungraising \$	N/A Form 990 (2007)

Rant III Statement of Program Service Accomplishments (See the instructions.)

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.

W T	hat is the organization's primary exempt purpose? ► O EDUCATE THE PUBLIC ON WATER ISSUES.	Program Service Expenses
oll or	organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of ents served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) ganizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	(Required for 50,1(c)(3) and (4) orgs., and, 4947(a)(1) trusts; but optional for others.)
a	EDUCATION OF MEMBERS WHO PROTECT, DEVELOP AND MANAGE IDAHO'S	
	WATER RESOURCES.	,
•		,
L	(Grants and allocations \$) If this amount includes foreign grants, check here MEMBERSHIP SERVICES INCLUDING SPECIAL REPORTS, SUPPORT FOR	,
D	MEMBERSHIP SERVICES INCLUDING SPECIAL REPORTS, SUPPORT FOR SPECIAL PROJECTS BY RESOLUTIONS, SEMINARS AND WORKSHOPS.	
	DIEGIAM INCOMECTO DI REDCHOTIONO, SEMIMANO AND WORKSHOPS.	
		•
		•
	· · · · · · · · · · · · · · · · · · ·	
	(Grants and allocations \$) If this amount includes foreign grants, check here	
С	CONVENTION TO INFORM AND DISCUSS WATER RESOURCES,	
	CONSERVATION, SUPPLY ALTERNATIVES AND OUTLOOK, FLOOD CONTROL	
	AND RELATED ISSUES.	•
		ı
	(Grants and allocations \$) If this amount includes foreign grants, check here	
ď		
		•
_	(Grants and allocations \$) If this amount includes foreign grants, check here	
8	Other program services (attach schedule)	•
F	(Grants and allocations \$) If this amount includes foreign grants, check here	· · · · · · · · · · · · · · · · · · ·
Ļ.,	Total of Program Service Expenses (should equal line 44, column (B), Program services)	
	· · · · · · · · · · · · · · · · · · ·	Form 990 (2007)

P	int IV	Balance Sheets (See the Instructions.)					
		ere required, attached schedules and amounts wi	thin the	description column	(A) .		. (B)
	sho	uld be for end-of-year amounts only.			Beginning of year	ļ	End of year
	Τ						
•	46	Cash - non-interest-bearing			6,051.	45	15,601.
	46	Savings and temporary cash investments			389,312.	46	15,601. 312,511.
					77.00		
	47 a	Accounts receivable	47a	8,355.			
	l b		47b		10,698.	47c	8,355.
	-				****		
	48 a	Pledges receivable	48a				
		Less: allowance for doubtful accounts				48c	
	49	Grants receivable				49	
		Receivables from current and former officers, di			· · · · · · · · · · · · · · · · · · ·	· · · ·	
	""	key employees STATEMENT 2		-	133,170.	60a	. 176,642.
	, h	Receivables from other disqualified persons (as		1			
(6	"	4958(f)(1)) and persons described in section 499			•	50b	
4ssets	61 a	Other notes and loans receivable					•
As		Less: allowance for doubtful accounts				51 c	
	52	Inventories for sale or use				52	
	53	Prepaid expenses and deferred charges			606.	53	1,893.
	54 a					64a	270501
) 4 a	Investments · other securities				54h	
	56 a					040	
	J 50 a	equipment: basis	55a				
	,	equipment basis	OUR .				
	۱ ,	Less: accumulated depreciation	65b			55c	•
		Investments other				56	
	58	Land, buildings, and equipment: basis	57a	22 - 141			
	67 a		57b	22,141.	10,160.	57c	9,564.
	68	Other assets, including program-related investments	10,100.	376	<u> </u>		
	00	(describe				58	ń
	59	Total assets (must equal line 74). Add lines 45 t	549,997.	59	524,566.		
	60	Accounts payable and accrued expenses			8,688.	60	9,346.
					0,000.	61	7,340;
	62	Grants payable			425.	62	
n	-	Deferred revenue				63	
abilities	63	Tax-exempt bond liabilities					· ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Mortgages and other notes payable				64a 64b	
Ξ.	85	Other liabilities (describe			0.	65	0.
	00	Other happines (nescribe >		 / -		- 00	
	66	Total liabilities, Add lines 60 through 65		, · · · · · · · · · · · · · · · · · · ·	9,113	66	9,346.
		nizations that follow SFAS 117, check here	ΪΫΪΩ	nd earnalate lines		00	9,340.
	Orga	67 through 69 and lines 73 and 74.	<u> </u>	id complete lines	-		
8	67	Unrestricted			505,907.	67	486,552.
ğ	68	Temporarily restricted			34,977.	68	28,668.
첉	69	Permanently restricted			377711		20,000.
Ā		nizations that do not follow SFAS 117, check h				69	
Ĕ	Orga	complete lines 70 through 74.	eio >				
5	70	Capital stock, trust principal, or current funds				70	
Net Assets or Fund Balances	71	Paid in or capital surplus, or land, building, and e		-	· · · · · · · · · · · · · · · · · · ·	<u>70</u>	·
33	72	Retained earnings, endowment, accumulated inc	-	_		71 72	
ਰ :		Total net assets or fund balances. Add lines 67 through			· · · · · · · · · · · · · · · · · · ·	12	
Z		(Column (A) must equal line 19 and column (B) must e			540,884.	70	515,220.
	74	Total liabilities and net assets/fund balances	540,004.	73	513,44U.		

SEE STATEMENT 3 147,641. 20,737.		(P-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T	<u> </u>	COLLIDERISMINI DIELIS	
	SEE STATEMENT 3		147,641.	20,737.	0.
					•

Form 990 (2007) IDAHO WATER USERS ASS			82-01826						
Part V.A. Current Officers, Directors, Trustees, and Ko				Yes No					
75 a Enter the total number of officers, directors, and trustees permitted meetings			26						
b Are any officers, directors, trustees, or key employees listed in Form listed in Schedule A, Part I, or highest compensated professional an Part II-A or II-B, related to each other through family or business rela- the individuals and explains the relationship(s)	d other independent contr	actors listed in Sci a statement that i	hedule A, dentifies	75b X					
Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." 75c									
If "Yes," attach a statement that includes the information described									
ti Does the organization have a written conflict of interest policy? Part V-B Former Officers, Directors, Trustees, and Ke Benefits (If any former officer, director, trustee, or key er	y Employees That R	eceived Comp	pensation or	75d X Other below) during					
the year, list that person below and enter the amount of co	mpensation or other benef	lts in the appropris	ate column. See 1	the instructions.)					
(A) Name and address NONE	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	employee benefit	(E) Expense account and other allowances					
			,						
			•						
	<u></u>		•						
	•	-							
Part VI Other Information (See the instructions.)				Yes No					
76 Did the organization make a change in its activities or methods of constatement of each change		•	1"',	76 X					
77 Were any changes made in the organizing or governing documents to If "Yes," attach a conformed copy of the changes.	out not reported to the IRS	? 		77 X					
78 a Did the organization have unrelated business gross income of \$1,000 b. If "Yes," has it filed a tax return on Form 990-T for this year?	************************************		N/A	78a X 78b					
 79 Was there a liquidation, dissolution, termination, or substantial contra 80 a Is the organization related (other than by association with a statewick 	_ •		1000	79 X					
80 a Is the organization related (other than by association with a statewick membership, governing bodies, trustees, officers, etc., to any other e				SOa X					
it If "Yes," enter the name of the organization ► N/A	op deneromps of ga								
	and check whether it is		Попехетр						
81 a Enter direct and indirect political expenditures. (See line 81 instruction			0.						
b Did the organization file Form 1120-POL for this year?				orm 990 (2007)					

	n 990 (2007) IDAHO WATER USERS ASSOCIATION, INC. 82-0182	70 TO		age 7
Pέ	MVI Other Information (continued)		Yes	No
62 a	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
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.)	_		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	_X_	
· b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	_83b	_X_	
84 a		84a		X
þ				
	tex deductible?	84b		
	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a		X
ħ	Did the organization make only in-house lobbying expanditures of \$2,000 or less?	86b		X
	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.			
B	Dues, assessments, and similar amounts from members 85c 333, 177.			
d	Section 162(e) lobbying and political expenditures 85il 1,997.			
е	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
1	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?	85g		<u> </u>
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	85h		**********
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on			
	line 12 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities			
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders			
þ	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 a	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 301.7701-37			
L	If "Yes," complete Part IX	88a		X
D	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of			3.7
	section 512(b)(13)? If "Yes," complete Part XI	88b	******	<u>X</u>
B RC	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			
h	section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit			
Ц	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		*****
c	Enter: Amount of tax Imposed on the organization managers or disqualified persons during the year under	oan		
	sections 4912, 4955, and 4958			
· d	Enter: Amount of tax on line 89c, above, reimbursed by the organization			
6	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	69e	*********	X
i	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		X
I	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization,			
	or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89u	***********	X
0 B	List the states with which a copy of this return is flied ►NONE	- OUN I	l.	
	Number of employees employeed in the pay period that includes March 12, 2007		<u> </u>	3
	The books are in care of ► KAREN EDWARDS Telephone no. ► 208-34	4-6	690	<u> </u>
	Located at ► 1010 JEFFERSON ST, SUITE 101, BOISE, ID ZIP+4 ► 8			
b.	At any time during the calendar year, did the organization have an interest in or a signature or other authority over			No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
	If "Yes," enter the name of the foreign country N/A			
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank			
	and Financial Accounts.			

	TER UDERD A	PPOCTATIO	N, LMC.	02-0	TOZOTO Page o
Part VI Other Information (continued					Yes No
c. At any time during the calendar year, did t	he organization maint	ain an office outside	of the United	States?	91c X
if "Yes," enter the name of the foreign cou		/A			— · , —
32 Section 4947(a)(1) nonexempt charitable to	usts filing Form 990 ir	leu of Form 1041	- Check here		
and enter the amount of tax-exempt intere	st received or accrued	I during the tax yea	<u>r</u>	> 92	N/A
Part VIII Analysis of Income-Produ	cing Activities (S	ee the instructions.			<u> </u>
Note: Enter gross amounts unless otherwise		d business income		section 512, 613, or 614	· (E)
Indicated.	(A) Business	(B) Amount	(C) Exolu-	(D) Amount	Related or exempt
93 Program service revenue:	code	Amount .	sion code	Ainount	function income
a CONVENTION INCOME		····			54,419.
b SEMINAR/WORKSHOPS				<u> </u>	67,876.
SPECIAL PROJECTS			•		30,000.
d					
8			<u> </u>		·
f Medicare/Medicaid payments					
g Fees and contracts from government agence	1 1				
94 Membership dues and assessments				,	333,177.
95 Interest on savings and temporary cash investme			14	18,561.	
96 Dividends and interest from securities	[] ,				
97 Net rental income or (loss) from real estate:					
a debt-financed property					
li not debt-financed property	I				
98 Net rental income or (loss) from personal pre					
99 Other investment income					
00 Gain or (loss) from sales of assets	········				· · · · · · · · · · · · · · · · · · ·
*					
other than inventory					
02 Gross profit or (loss) from sales of inventory					

03 Other revenue:					
a					
b					
0	1 1			 -	· · · · · · · · · · · · · · · · · · ·
d					
8 2) .	18,561.	105 172
04 Subtotal (add columns (B), (D), and (E))		· · · · · · · · · · · · · · · · · · ·			485,472.
05 Total (add line 104, columns (B), (D), and (E)			**********		504,033.
lote: Line 105 pius line 1e, Part I, should equal t	ne amount on line 12,	Parti.			
Part VIII Relationship of Activities t					
Line No. Explain how each activity for which incom			ited importantly	to the accomplishment of	the organization's
exempt purposes (other than by providing	tunas for such purpose	18 }.			
SEE STATEMENT 4					
			,, ,		
	·			,	
) F.	. , , , , , , , , , , , , , , , , , , ,		
Part X Information Regarding Tax	kable Subsidiarie		raed Entiti		
(A) (Name, address, and EIN of corporation, partnership, or disregarded entity (ownersh	B) ntage of ip interest	(C) Nature of activities		(D) Total income	(E) End-of-year
partnership, or disregarded entity ownersh					assets
	%				· · · · · · · · · · · · · · · · · · ·
N/A	%				•
	%	·			,
	%				
Part X Information Regarding Tra	-,				
(a) Did the organization, during the year, receive any					Yes X No
(b) Did the organization, during the year, pay premiu	ms, directly or indirectly	, on a personal benefi	t contract?		Yes X No
Note: If "Yes" to (b), file Form 8870 and Form 4	720 (see instructions)				
					Form 990 (2007)

Phone no. ► (208)

333-8965 Form **990** (2007)

address, and ZIF +4

BOISE

ID

83705

FORM 990	OTHER	OTHER EXPENSES				
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
DUES INSURANCE LEGISLATIVE AND NWRA DELEGATE MISCELLANEOUS OTTO OTTER EXPENSE SPECIAL PROJECTS SNAKE RIVER BASIN WATER CONSERVATION SEMINARS AND WORKSHOPS FEES & SUBSCRIPTIONS PROPERTY TAXES BANK CHARGES LEGAL DEFENSE	16,162. 3,037. 17,972. 1,086. 2,123. 8,353. 7,677. 8,371. 38,199. 866. 115. 263. 33,369.					
CONSULTING WATER SAFETY TOTAL TO FM 990, LN 43	25,000. 13,526. 176,119.					

FORM 990	RECEIVABI AND OTE	ES DUE FROM	M OFFICERS, D LOYEES - REPC	IRECTO RTED S	RS, TRUSTEES EPARATELY	STATEMENT	2
BORROWER'	S NAME AND T	TTLE			ORIGINAL LOAN AMOUNT		
NORM SEMA	NKO, DIRECTO	PR	,	•	172,177	•	
DATE OF NOTE	MATURITY DATE	TERMS OF	REPAYMENT		INTEREST RATE		
08/29/07	08/01/27	\$1,258 IN	AYMENTS OF CLUDING AND INTEREST	ı	6.25%		
SECURITY	PROVIDED BY	BORROWER	PURPOSE OF	LOAN	-		
PERSONAL	RESIDENCE		PURCHASE PE	RSONAL	RESIDENCE		
DESCRIPTI	ON OF CONSID	ERATION	•	C	FMV OF ONSIDERATION	BALANCE DU	JE
		•		*	0.	176,6	542.
TOTAL INC	TUDED ON FOR	M 990. PAR	r IV, LINE 50	A. COLI	UMN B	. 176,6	542.

FORM 990 PART V-A -	LIST OF CURRENT OFFICER TRUSTEES AND KEY EMPLOY		STATI	EMENT 3
NAME AND ADDRESS	TITLE AND AVRG HRS/WK		EMPLOYEE BEN PLAN CONTRIB	
KEITH ERIKSON 409 W. POLELINE RD. REXBURG, ID 83440	PRESIDENT/DI 2.00	RECTOR 0.	0.	0.
LOUIS THIEL 4445 W. 17 S. IDAHO FALLS, ID 83402	DIRECTOR 2.00	0.	0.	0.
STEVE HOWSER P.O. BOX 857 ABERDEEN, ID 83210	DIRECTOR 2.00	0.	0.	0.
DAN DARRINGTON 705 E. 300 S. BURLEY, ID 83318	DIRECTOR 2.00	0.	. 0 .	0.
PHIL BLICK 3550 N. 700 E. CASTLEFORD, ID 83321	DIRECTOR 2.00	0.	0.	0.
BERWYN MUSSMANN 857 S. EDEN RD. EDEN, ID 83325	DIRECTOR 2.00	0 .	0.	0.
STEVE NASH 2798 GULLEY RD. HOMEDALE, ID 83628	DIRECTOR 2.00	0.	0 .	0.
LYNN KEETCH 3632 BENCH RD. MONTPELIER, ID 83233	DIRECTOR 2.00	0.	0.	0.
CREG SHENTON P.O. BOX 33 DUBOIS, ID 83423	DIRECTOR 2.00	0.	0.	0.
MIKE FAULKNER 1989-A E. 1875 S. GOODING, ID 83330	DIRECTOR 2.00	. 0.	0.	0.
VERNON CASE 30895 RED TOP ROAD WILDER, ID 83676	DIRECTOR 2.00	′0.	0.	0.

IDAHO WATER USERS ASSOCIATION	, INC.		82-0	182610
HENRY WEICK 1512 TANAGER WAY BOISE, ID 83709	DIRECTOR 2.00	0.	0.	0.
DENNIS LAMMEY 27252 HWY. 30 CALDWELL, ID 83607	DIRECTOR 2.00	0.	0.	0.
MARCIA HERR 400 COSTON BOISE, ID 83712	2ND VICE PRES 2.00	IDENT/DIRECTOR 0.	0.	0.
BARNEY METZ 1520 POWERS AVE. LEWISTON, ID 83501	DIRECTOR 2.00	0.	0.	0.
HAROLD MOHLMAN 462 E. 700 N. RUPERT, ID 83350	PAST PRESIDEN 2.00	T/DIRECTOR 0.	0.	0.
LYNN CARLQUIST 1092 S. 2500 E. HAZELTON, ID 83335	DIRECTOR 2.00	0.	0.	0.
DEAN STEVENSON 575 W. 600 N. PAUL, ID 83347	DIRECTOR 2.00	0.	0.	0.
SCOTT BREEDING 2417 E. 1300 S. HAZELTON, ID 83335	VICE PRESIDEN 2.00	T/DIRECTOR 0.	0.	0.
BILLY THOMPSON 98 W. 50 S. RUPERT, ID 83350	DIRECTOR 2.00	0.	0.	0.
DAVE SHAW 3314 GRACE ST. BOISE, ID 83703	DIRECTOR 2.00	0.	0.	0.
MARK BRANSOM 322 E. FRONT ST #200 BOISE, ID 83702	DIRECTOR 2.00	0.	0.	0.
JOHN SIMPSON P.O. BOX 2139 BOISE, ID 83701	DIRECTOR 2.00	0.	0.	0.
NORM SEMANKO 1010 W. JEFFERSON STREET, SUITE	DIRECTOR		•	•
1010 W. BEFFERSON SIREEF, BOTTE 101 BOISE, ID 83702	40,00	147,641. 20,	737.	. 0.

IDAH	IO WATER USERS ASSOCIATION	, INC.	•	82-	0182610					
P.O. B	WENSEN BOX 15 THONY, ID 83445	DIRECTOR 2.00	0.	0.	0.					
P.O. B	UTHILL OX 83720 ID 83720	DIRECTOR 2.00	.0.	0.	0.					
TOTALS	INCLUDED ON FORM 990, PA	RT V-A	147,641.	20,737.	0.					
				- 1						
FORM 9		ATIONSHIP OF ACTI ENT OF EXEMPT PUR	IVITIES TO RPOSES	STATEM	ENT 4					
LINE	EXPLANATION OF RELATIONS	HIP OF ACTIVITIES	5							
93A	CONVENTION OF INTERESTED REGARDING WATER RESOURCE		M, EDUCATE, AN	D DISCUSS	ISSUES					
93B	EDUCATIONAL SEMINARS AND	WORKSHOPS TO EDU		WHO PROTEC	T,					
93C 94	CONSULTING REVENUE ON SPI	DEVELOP AND MANAGE IDAHO'S WATER RESOURCES 93C CONSULTING REVENUE ON SPECIAL PROJECTS FOR WATER USERS								

EXTENSION GRANTED TO AUGUST 17, 2009 .

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)

OMB No. 1545-0047

Open to Public Inspection Department of the Treasury The organization may have to use a copy of this return to satisfy state reporting requirements. Internal Revenue Service A For the 2008 calendar year, or tax year beginning and ending C Name of organization D Employer Identification number Check If Please use IRS Addres change label or IDAHO WATER USERS ASSOCIATION, INC. print or Name lуpв. 82-0182610 | Initlal | return Number and street (or P.O. box if mail is not delivered to street address) | Room/suite E Telephone number Termin-101 (208)344-6690 010 W JEFFERSON ST Instruc-Amenda Jreturn City or town, state or country, and ZIP + 4 530,148. G Gross receipts \$ Applica-lion pending BOISE, ID 83702 H(a) Is this a group return F Name and address of principal officer: NORMAN Yes X No SEMANKO for affiliates? 1010 W. JEFFERSON STREET STE 101 BOISE ID H(b) Are all affiliates included? Yes I Tax-exempt status: X 501(c) (5 4947(a)(1) or) (insert no.) If "No," attach a list. (see instructions) J Website: WWW. IWUA. ORG H(c) Group exemption number K Type of organization: X Corporation Association Trust Other > Year of formation: 1956 M State of legal domicile: ID Part I Summary Briefly describe the organization's mission or most significant activities: TO EDUCATE THE PUBLIC ON WATER Governance Check this box | If the organization discontinued its operations or disposed of more than 25% of its assets, Number of voting members of the governing body (Part VI, line 1a) 26 Number of independent voting members of the governing body (Part VI, line 1b) 25 Activities & Total number of employees (Part V, line 2a) 5 2 Total number of volunteers (estimate if necessary) 7a Total gross unrelated business revenue from Part VIII, line 12, column (C) 0. Net unrelated business taxable income from Form 990-T, ine 34 0. Prior Year **Current Year** 21,297. 345,570. Contributions and grants (Part Vill, line 1h) 485,472 Program service revenue (Part VIII, line 2g) <u>167,369.</u> 18,561 17,192. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 525,330. 530.131 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 259,981 312,749. 16 a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) 291,013 245,411. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 550.994 558,160. Total expenses. Add lines 18-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 -25,664. -28,029. Assets or Balances Beginning of Year End of Year 524,566. 499,274. Total assets (Part X, line 16) 9,346 12,083. 21 Total liabilities (Part X, line 26) 515,220 Net assets or fund balances, Subtract line 21 from line 20 487,191. Part II | Signature Block Under penalties of parjury, 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. Sign Signature of officer Date Here NORMA Type or print name and little Preparer's identifying number (see instructions) Preparer's Paid signature employed > Preparer's Firm's name (or Use Only BONTTO WAY, 2289 STE. 100 Phone no. \triangleright (208) 333-8965 MERIDIAN, ID 83642

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes

Form	990 (2008) IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Page 2 of III Statement of Program Service Accomplishments (see instructions)
1	Briefly describe the organization's mission: IDAHO WATER USERS ASSOCIATION IS ORGANIZED TO PROVIDE, AID AND ASSIST THE DEVELOPMENT, CONTROL, CONSERVATION, PRESERVATION AND UTILIZATION OF THE WATER RESOURCES OF THE STATE OF IDAHO AND TO COOPERATE WITH SIMILAR ORGANIZATIONS IN OTHER STATES. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes" describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	allocations to others, the total expenses, and revenue, if any, for each program service reported.
4a	(Code:)(Expenses \$ including grants of \$)(Revenue \$) CONVENTION - TO INFORM MEMBERS, ATTORNEYS AND AGENCY PERSONNEL ABOUT WATER RESOURCES, CONSERVATION, SUPPLY ALTERNATIVES AND OUTLOOK FOR THE COMING YEAR. IN ADDITION, WE HOLD OUR ANNUAL BUSINESS MEETING TO ADOPT RESOLUTIONS TO GUIDE THE IDAHO WATER USERS ASSOCIATION OFFICE IN THE COMING YEAR AND ELECT BOARD MEMBERS AND OFFICERS. 205 IN ATTENDANCE.
4b	(Code:)(Expenses \$ including grants of \$)(Revenue \$) SUMMER SEMINAR AND WORKSHOP - TO EDUCATE MEMBERS, ATTORNEYS AND AGENCY PERSONNEL WHO PROTECT, DEVELOP AND MANAGE IDAHO'S WATER RESOURCES. 179 IN ATTENDANCE.
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$) WINTER SEMINAR - TO EDUCATE MEMBERS, ATTORNEYS AND AGENCY PERSONNEL WHO PROTECT, DEVELOP AND MANGE IDAHO'S WATER RESOURCES. 167 IN ATTENDANCE.
4d	Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses ►\$ (Must equal Part IX, Line 25, column (B).) Form 990 (2008)

Part IV Checklist of Required Schedules Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A Is the organization required to complete Schedule B, Schedule of Contributors? Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for 3 public office? If "Yes," complete Schedule C, Part I Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II ... 4 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and X reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 6 Did the organization receive or hold a conservation easement, including easements to preserve open space, X the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete X 8 Schedule D, Part III Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 9 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 10 Did the organization report an amount in Part X, ilnes 10, 12, 13, 15, or 25? X If "Yes." complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII 12 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 14a Did the organization maintain an office, employees, or agents outside of the U.S.? b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business. and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I 14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III 16 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I 17 17 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? if "Yes," complete Schedule G, Part II 18 18 Did the organization report more than \$15,000 on Part VIII, line 9a? if "Yes," complete Schedule G, Part III 19 19 Did the organization operate one or more hospitals? If "Yes," complete Schedule H 20 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II........ 21 21 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 22 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J X 23 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. if "No", go to question 25 24a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 245 c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I 25b Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III Form **990** (2008)

Form 990 (2008) IDAHO WATER USERS ASSOCIATION, INC.
Part IV | Checklist of Required Schedules (continued)

1			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
' a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an			
	indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other			
	person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization?			
	If "Yes," complete Schedule L, Part IV	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional			
	corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			1
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity?			ĺ
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?			
	If "Yes," complete Schedule R, Part V, line 2	35		X
36	Section 501(c)(3) organizations, Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		L
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X

					·	
		1	1		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Amual Summary and Transmittal of					
	U.S. Information Returns, Enter 0- if not applicable	<u>1a</u>		1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			4		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and r					
	(gambling) winnings to prize winners?	ļ		1c	X	
2a	Enter the number of employees reported on Form W.3, Transmittal of Wage and Tax Statements,				l	
	filed for the calendar year ending with or within the year covered by this return			4		į i
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns			2b	X	
	Note, If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see					
3а	Did the organization have unrelated business gross income of \$1,000 or more during the year covered			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	·	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other					
	financial account in a foreign country (such as a bank account, securities account, or other financial	accou	nt)?	.4a		<u> </u>
b	If "Yes," enter the name of the foreign country: ►					
	See the instructions for exceptions and filling requirements for Form TD F 90-22.1, Report of Foreign	Bank a	and ,	ĺ		
	Financial Accounts.			į		
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
þ	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		<u> </u>
C	If "Yes," to question 5a or 5b, dld the organization file Form 8886-T, Disclosure by Tax-Exempt Entity	Regar	ding Prohibited			
	Tax Shelter Transaction?			5c		
6a	Did the organization solicit any contributions that were not tax deductible?		*************************	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribut					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).				i	
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of more	than	\$75?	7a		_X_
			,	7b		
C	Dld the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired			
	to file Form 8282?			7c_		X
	If "Yes," indicate the number of Forms 8282 filed during the year			-		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a p					
	benefit contract?			7e		_ <u>X</u> _
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		<u> X</u>
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	• •••••		7g		_ <u>X</u> _
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-0			7h_		_X_
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and sec					
	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring or					
	excess business holdings at any time during the year?	- 11 • • • • •		_8_	ļ	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	•				
а	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	•••••	***************************************	_9b_		
10	Section 501(c)(7) organizations. Enter: N/A	1				
	Initiation fees and capital contributions included on Part VIII, line 12	10a		-		
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		-		
11	Section 501(c)(12) organizations. Enter: N/A	ایر				
а	Gross income from members or shareholders	<u> 11a </u>		1		
þ	Gross income from other sources (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b.	,	ا بر ا		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in fieu of Form	i i	1	12a		
b_	If "Yes," enter the amount of tax-exempt interest received or accrued during the yearN/A	12b [Corre	990 (ODD61
			•	LOHIL	22V (ZUU0}

Form 990 (2008) IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Sec	tion A. Governing Body and Management			
			Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances,			
	processes, or changes in Schedule O. See instructions.			
1a	20	5		
b	Enter the number of voting members that are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
_	officer, director, trustee, or key employee?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
•	of officers, directors or trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	and the state of t		_==-	
72	governing body?	7a		x
	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	7,0		_4
8		}		
	by the following:	0-	X	
. a	The governing body?	8a		
b	Each committee with authority to act on behalf of the governing body?	8b	X	77
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with those of the organization?	9b	<u></u>	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must			
	describe in Schedule O the process, if any, the organization uses to review the Form 990	10	_X_	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses in Schedule C	11	L	X
Sec	tion B. Policies			
			Yes	No
	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a		_X_
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise			
	to conflicts?	12b		
C	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this is done	12c		
13	Does the organization have a written whistleblower policy?	_13_		_X_
14	Does the organization have a written document retention and destruction policy?	14		_X_
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
а	The organization's CEO, Executive Director, or top management official?	15a		<u>X</u>
b	Other officers or key employees of the organization?	15b		_ <u>X</u> _
	Describe the process in Schedule O. (see instructions)			-
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation			
~	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's			•
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
	List the states with which a copy of this Form 990 is required to be filed ► NONE			
	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available	for		
,,,	public inspection, Indicate how you make these available. Check all that apply.	•		
	Own website Another's website X Upon request			
10	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, at	nd fina	ncial	
19	statements available to the public.	1414	····	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organiza	tion: 🕨		
ZU	KAREN EDWARDS - 208-344-6690			
	1010 JEFFERSON ST, SUITE 101, BOISE, ID 83702	,,		
32000		Form	aan /	2008)

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

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. and current key employees. Enter 0-in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MiSC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A) Name and Title	(B) Average			Pos	(C) sition		s la A	(D) Reportable	(E) Reportable	(F) Estimated
	hours per wesk	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated ab	Γ	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
KEITH ERIKSON			-	Ī						
PAST PRESIDENT/DIRECTOR	2.00	X	-		-		<u> </u>	0.	0.	0
LOUIS THIEL		۱,,						o.	0.	0
DIRECTOR	2.00	X			+-	┼			U •	0.
STEVE HOWSER DIRECTOR	2.00	Ψ.		Į .				ъ.	0.	0
DAN DARRINGTON	2.00	Α.	\vdash	 -	├	+			<u>U .</u>	
DIRECTOR	2.00	v	ĺ		1			ο.	0.	0 .
PHIL BLICK	4,00	21	十		+	-		<u> </u>	0,	
DIRECTOR	2.00	x.					}	0,	0.	0
BERWYN MUSSMANN		 ^^			\vdash				<u> </u>	
DIRECTOR	2.00	\mathbf{x}				1		0.	0.	0
STEVE NASH					Г					
DIRECTOR	2.00	X	1					0.	0.	0,
LYNN KEETCH										
ND VICE PRESIDENT/DIREC	2.00	X			<u>_</u>			0.	0.	0
FREG SHENTON										
DIRECTOR	2,00	X			_	_		О,	0.	0
IKE FAULKNER	-	1								
DIRECTOR	2.00	X			ļ			0.	0.	0
JERNON CASE									_	
DIRECTOR	2.00	X				<u> </u>		0,	0.	0,
HENRY WEICK	0.00								2	
DIRECTOR	2.00	X			<u> </u>	-		0.	0.	0.
DENNIS LAMMEY	2 22	~~					Ì	0	_	0
OTRECTOR	2.00	X			 	$\vdash \vdash$		0.	0.	0.
MARCIA HERR LST VICE PRESIDENT/DIREC	2.00	·v					ļ	0.	0.	0.
	4.00	47		_					U • I	
JIM HUDSON DIRECTOR	2.00	x						0.	0.	0.
HAROLD MOHLMAN	2.00	**	\neg				\dashv			
DIRECTOR	2.00	х						0.	0.	0,
YNN CARLQUIST										
DIRECTOR	2.00	v		- 1				0.	0.	0.

Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation

from the organization

	n 990 i rt VI	(2008) IDAHO WATER U	SERS ASS	OCIATION,	INC.	82-0182	610 Page 9
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
and other similar amounts	b d e f	Fundraising events 1c 1d		345,570.			
			Business Code 900099	71,485.	71,485.		
ן בַּ				55,277.	55,277.	·····	
<u>9</u>		CONVENTION INCOME	900099				
Revenue	c d	SPECIAL PROJECTS	900099	40,607.	40,607.		
300	е	<u></u>					
1	τ ~	All other program service revenue		167,369.			
十	3	Investment income (including dividends, intere		20770051		····	
	Ů	other similar amounts)		17,209.			17,209
	4	Income from investment of tax-exempt bond or					
	5	Royalties					
	•	(i) Real	(il) Personal	,			
	6 a	Gross Rents					
	b						
1	С					-	
	ď	and the second s					
	7 a	Gross amount from sales of (i) Securities	(ii) Other		,		
		assets other than inventory					
	b	Less: cost or other basis					
	~	and sales expenses	1.7.		,		
Ì	c	Gain or (loss)	-17.				
	ď	Net gain or (loss)		-17.	-17.	i	
Outer revenue		Gross income from fundraising events (not including \$ of		,	sate 4 V		
ב ב		contributions reported on line 1c). See		İ			
ij		Part IV, line 18a					
3		Less: direct expenses b					
			>				·
1	9 a	Gross income from gaming activities. See					
		Part IV, line 19a					
ı		Less: direct expenses b					
		Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowancesa		-			-
ı		Less; cost of goods sold b				٠	
L	C	Net income or (loss) from sales of inventory					
_		Miscellaneous Revenue E	Business Code				
	11 a						-
	b						784.
	С		· · · · · · · · · · · · · · · · · · ·				
		All other revenue					
	е.	Total, Add lines 11a-11d	▶ ∟				
	12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c,		530,131.	167,352.	0.	17,209

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must compl		·		
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundralsing expenses
1	Grants and other assistance to governments and		•		
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				,,,,,
	the U.S. See Part IV, line 22	•			
3	Grants and other assistance to governments,			***************************************	
J	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16		•		
4	Benefits paid to or for members	····			
5	Compensation of current officers, directors,			, Am. Am	
J	trustees, and key employees	220,913.			,
_	Compensation not included above, to disqualified	220,3131			
6	•]			
	persons (as defined under section 4958(f)(1)) and	ĺ			
	persons described in section 4958(c)(3)(B)	65,530.			
7	Other salaries and wages	00,000.			
8	Pension plan contributions (include section 401(k)	1 55			
	and section 403(b) employer contributions)	1,736.			
9	Other employee benefits	9,878.			
10	Payroll taxes	14,692.			
11	Fees for services (non-employees):				
а	Management				
b	Legal				
С	Accounting	3,850.	· · · · · · · · · · · · · · · · · · ·		
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17	· ·			
f	Investment management fees				
g			,		
12	Advertising and promotion				
13	Office expenses	6,038.			
14	Information technology				
15	Royalties	****	· · · · · · · · · · · · · · · · · · ·		
16	Oecupancy	25,752.	, , , , , , , , , , , , , , , , , ,		-
17	Travel	20,145.			
	Payments of travel or entertainment expenses	2072301			
18	for any federal, state, or local public officials			·	
40	Conferences, conventions, and meetings	33,549.			
19	· · · · · · · · · · · · · · · · · · ·	33,3431	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
20	Interest				
21	Payments to affiliates	3,723.			
22	Depreciation, depletion, and amortization	2,460			·
23	Insurance	4,40U			
24	Other expenses, Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total				
	expenses shown on line 25 below.)	43,648.			
a	SEMINARS AND WORKSHOPS	28,957.			
b	SPECIAL PROJECTS	20,556.			· · · · · · · · · · · · · · · · · · ·
C	LEGAL DEFENSE				
d	DUES	16,690.			
e	WATER SAFETY	10,890.	<u></u>		
f	All other expenses	29,153.			
25	Total functional expenses. Add lines 1 through 24f	558,160.	·		
26	Joint Costs. Check here 🛌 if following		ľ		
	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation			·	

Ге	11.7	Datatice Greet			(A) Beginning of year		(B) End of) year	
	1	Cash - non-interest-bearing			15,601.	1	->		117.
	2	Savings and temporary cash Investments			312,511.				110.
	3	Pledges and grants receivable, net				3		-	
	4	Accounts receivable, net			8,355.			4.4	195.
	5	Receivables from current and former officers, d			<u> </u>				
	5	employees, or other related parties, Complete F			176,642.	5	1.7	1.7	708.
		Receivables from other disqualified persons (as			2707044			~ , ,	
	6	4958(f)(1)) and persons described in section 49							
		Part II of Schedule L				6	•		
40	_	Notes and loans receivable, net				7	, <u>.</u>		
Assets	7 8	Inventories for sale or use				8			
Āŝ	9	Prepaid expenses and deferred charges			1,893.	·	w	2	362.
	10a		102	27.797.		<u>~</u>			, , , , ,
	1	Less: accumulated depreciation. Complete	toa	2177076					
	"	Part VI of Schedule D	105	15,115	9,564.	10c	1	2.6	82.
		Investments - publicly traded securities	[_1001_			11			
	11	Investments - other securities, See Part IV, line				12			
	12 13	Investments - program-related, See Part IV, line				13			
	14	Intangible assets		14					
	15	Other assets. See Part IV, line 11				15			
	16	Total assets, Add lines 1 through 15 (must equ			524,566.		49	9.2	74.
	17	Accounts payable and accrued expenses			9,346.				333.
	18	Grants payable				18		<u>,</u>	<u> </u>
	19	Deferred revenue				19		2	250.
Liabilities	20	Tax-exempt bond liabilities			20	······································			
	21	Escrow account liability, Complete Part IV of Sc			21				
	22	Payables to current and former officers, director							
		highest compensated employees, and disqualiff	,	.					
Lia		of Schedule L		22					
	23	Secured mortgages and notes payable to unrela				23			
	24	Unsecured notes and loans payable		'		24			
	25	Other liabilities. Complete Part X of Schedule D				25			
	26	Total liabilities. Add lines 17 through 25			9,346.	26	1:	2.0	83.
	2.0	Organizations that follow SFAS 117, check he							
es.		lines 27 through 29, and lines 33 and 34.							
5	27	Unrestricted net assets			486,552.	27	44	4.6	37.
a a	28	Temporarily restricted net assets		,	28,668.	28			554.
or Fund Balances	29					29			***
Š		Organizations that do not follow SFAS 117, c			•				
F		complete lines 30 through 34.		,		i			
ĘŞ.	30	Capital stock or trust principal, or current funds				30			
Net Assets	31	Paid in or capital surplus, or land, building, or eq				31	-		
τÀ	32	Retained earnings, endowment, accumulated in				32			
ž	33	Total net assets or fund balances			515,220.	33	48'	7,1	91.
	34	Total liabilities and net assets/fund balances			524,566.	34	49:	9, 2	74.
Pai		Financial Statements and Reporting							
								Yes	No
1	Acco	unting method used to prepare the Form 990; $\;\;$	Cas	n 🗓 Accrual 🗀	Other		1 1		1
2a		the organization's financial statements compiled			accountant?		2a	X	ļ
b		the organization's financial statements audited b							X
С	lf "Ye	s" to lines 2a or 2b, does the organization have a	commit	ee that assumes respon	sibility for oversight of the	audit,			
		w, or compliation of its financial statements and s						_X_	<u> </u>
За	Asaı	result of a federal award, was the organization rec	quired to	undergo an audit or aud	lits as set forth in the Sing	le Audi	it		
	Act a	nd OMB Circular A-133?			************		За		X
b	If "Ye	s," did the organization undergo the required auc	lit or auc	its?			<u>3b</u>		
.,	12-18-				•			990 ((2008)

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

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

2008

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

➤ To be completed by organizations described below.

➤ Attach to Form 990 or Form 990-EZ.

Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.

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

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

	•	o Form 990, Part IV, line 5 (Proxy	rax), men			
Name of ord	501(c)(4), (5), or (6) organiza	ations: Complete Part III.			mployer identif	ication number
TARTITIO OF ORE		VATER USERS ASSOC	ראוויד האורי		, -	.82610
Part I-A		by all organizations exemp	t under section	501(c) and sectio	n 527 organi	zations.
11 (416177	See the instructions for	· -			oz., o. gam	
4 Provide		zation's direct and indirect politica	l campaign activities i	n Part IV.		
		months allow and manyor pointed			▶ \$	
						
O TOMING	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		*************	****************	++	
Part I-B	To be completed b	y all organizations exemp	t under section :	501(c)(3).		
	See the instructions for					
1 Enter th	ne amount of any excise tax	incurred by the organization unde			> \$	
		incurred by organization manager				
3 If the o	rganization incurred a section	on 4955 tax, did it file Form 4720 f	or this year?	************************************	Y	es 🔲 No
4a Was a	correction made?	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Y	es . No
	" describe in Part IV.			-0-1	11 2007 16	
Part I-C		y all organizations exemp	t under section :	out(c), except sec	etion 501(e)(a	i).
·	See the instructions for S					
		d by the filing organization for sect			\$	
		nization's funds contributed to othe				
		function expenditures, Add lines 1			\$	**************************************
	·				•	
		1120-POL for this yoar?				es No
		mployer identification number (EIN				
		if the amount was paid from the f				
	· .	a separate political organization, su		· ·		
If additi	onal space is needed, provi	de information in Part IV.	, -	-		, ,
	(a) Name	(b) Address	(c) EIN	(d) Amount paid fro	om (e) Amou	ınt of political
	1.7	• ,		filing organization	s contribution	ns received and
				funds. If none, enter	-0-, promptly	and directly to a separate
•	•					organization.
					If none	e, enter -0
·····			~~~			
		-				
				}		
		Na. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
		,				
		l i		1		

Schedule C (Form 990 or 990-EZ) 2008 Part II-A To be completed by	organization	s exempt under se	ection 501(c)(3) tha	NC. 82-0 It filed Form 576	0182610 Page 2 8
(election under section			chedule C for details.		
A Check ► if the filing organization B Check ► if the filing organization		amilated group. A and "limited control" p	rovisions apply.		
Limits	on Lobbying Ex			(a) Filing organization's totals	(b) Affillated group totals
1a Total lobbying expenditures to influen					
b Total lobbying expenditures to influer					
c Total lobbying expenditures (add line				····	
 d Other exempt purpose expenditures e Total exempt purpose expenditures (a 	and fines 1c and	1ch	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
f Lobbying nontaxable amount. Enter t					 - `
If the amount on line 1e, column (a) or (b		obbying nontaxable an		······································	
Not over \$500,000	· I	of the amount on line 1			
Over \$500,000 but not over \$1,000,0	00 \$100,	.000 plus 15% of the ex	cess over \$500,000.		
Over \$1,000,000 but not over \$1,500		000 plus 10% of the ex			
Over \$1,500,000 but not over \$17,00		.000 plus 5% of the exc	ess over \$1,500,000.		
Over \$17,000,000	\$1,00	0,000.			
	if line f is more the neither line 1h our? 4-Year Aons that made a pelow. See the li	nan line c or line 1i, did the organiz veraging Period Under o section 501(h) electio	ration file Form 4720 Section 501(h) In do not have to comp a through 2f of the inst	lete all of the five	Yes No
	LODDYING EXP	chatares burns 4-16	Averaging regod	· · · · · · · · · · · · · · · · · · ·	
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount				.,,	
b Lobbying ceiling amount			-		, .
(150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount			 		
e Grassroots celling amount					
(150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990 EZ) 2008 IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Page 3

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

		a)	()	(b)	
	Yes	No	Ame	ount	
During the year, did the filing organization attempt to influence foreign, national, state or					
local legislation, including any attempt to influence public opinion on a legislative matter					
or referendum, through the use of:					
a Volunteers?	L	L	-		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1)?					
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 Railles, demonstrations, seminars, conventions, speeches, lectures, or any other means?					
i Other activities? if "Yes," describe in Part IV					
j Total lines 1c through 1!					
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?					
=		· · · · · ·			
b if "Yes," enter the amount of any tax incurred under section 4912					
c if "Yes," enter the amount of any tax incurred by organization managers under section 4912			····		
d If the filling organization incurred a section 4912 tax, did it file Form 4720 for this year? Part III-A To be completed by all organizations exempt under section 501(c)(4).	acation	501(a)(5)	<u> </u>	lan	
	, section	30 H(G)(3)	, or sect	ion	
501(c)(6). See the instructions for Schedule C for details.			· V	N1 -	
		<u> </u>	Yes	No_	
1 Were substantially all (90% or more) dues received nondeductible by members?				X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?				X	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	section	з 501(c)(5)		X	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	section if Part III	3 501(c)(5) I-A, ques	tion 3 is	X ion	
Did the organization agree to carryover lobbying and political expenditures from the prior year? Part III-B To be completed by all organizations exempt under section 501(c)(4), 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR answered "Yes." See Schedule C instructions for details. Dues, assessments and similar amounts from members	section if Part III	3 501(c)(5) I-A, ques	tion 3 is	X	
Did the organization agree to carryover lobbying and political expenditures from the prior year? Part III-B To be completed by all organizations exempt under section 501(c)(4), 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR answered "Yes." See Schedule C instructions for details. Dues, assessments and similar amounts from members Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political	section if Part III	3 501(c)(5) I-A, ques	tion 3 is	X ion	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year? Part III-B To be completed by all organizations exempt under section 501(c)(4), 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR answered "Yes." See Schedule C instructions for details. 1 Dues, assessments and similar amounts from members 2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	section if Part III	3 501(c)(5) I-A, ques	334	X ion . , 789	
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Schedule D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

2008
Open to Public Inspection

Name of the organization

Employer identification number 82-0182610

Pa	rt ! Organizations Maintaining Donor Advised			• Complete if the
	organization answered "Yes" to Form 990, Part IV, line	6.		· · · · · · · · · · · · · · · · · · ·
		(a) Donor advised funds	(b) Funds a	nd other accounts
1	Total number at end of year			
2	Aggregate contributions to (during year)			
3	Aggregate grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor adv	ised funds	
Ū	are the organization's property, subject to the organization's e			Yes No
6	Did the organization inform all grantees, donors, and donor ad			
U	for charitable purposes and not for the benefit of the donor or			Yes No
Pa	rt II Conservation Easements. Complete if the orga			
1	Purpose(s) of conservation easements held by the organization			
,	Preservation of land for public use (e.g., recreation or plant	 1	istorically importan	t land area
	Protection of natural habitat	Preservation of cert	•	
	Preservation of open space	·	Tiod (libtorio directo	,, 0
_	Complete lines 2a-2d if the organization held a qualified conse	reation contribution in the form of a co	ncervation eacome	at on the last day
2		A ASSOCIATION OF THE POST OF A SOCIATION OF A SOCIA	i iservation casemen	it off the last day
	of the tax year.		Hal	at the End of the Year
_	Tabel as two box of concernation accompate		(at the End of the Teal
a	Total number of conservation easements			
.p	Total acreage restricted by conservation easements			· · · · · · · · · · · · · · · · · · ·
С	Number of conservation easements on a certified historic struc			
d	Number of conservation easements included in (c) acquired af			
3	Number of conservation easements modified, transferred, rele	ased, extinguished, or terminated by ti	ne organization duri	ng the taxable
	year >			•
4	Number of states where property subject to conservation ease			
5	Does the organization have a written policy regarding the period			
	enforcement of the conservation easements it holds?			L Yes L No
6	Staff or volunteer hours devoted to monitoring, inspecting, and			***
7	Amount of expenses incurred in monitoring, inspecting, and er			- -
8	Does each conservation easement reported on line 2(d) above	satisfy the requirements of section 17	O(h)(4)(B)(l)	
	and section 170(h)(4)(B)(ii)?		************************************	. Yes No
9	in Part XIV, describe how the organization reports conservation	n easements in its revenue and expens	e statement, and b	alance sheet, and
	include, if applicable, the text of the footnote to the organization	on's financial statements that describe	s the organ <mark>izati</mark> on's	accounting for
	conservation easements.			
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or C	Other Similar A	ssets.
L	Complete if the organization answered "Yes" to Form 9	90, Part IV, line 8.		
1a	If the organization elected, as permitted under SFAS 116, not	to report in its revenue statement and l	oalance sheet work	s of art, historical
	treasures, or other similar assets held for public exhibition, edu			
	the footnote to its financial statements that describes these ite			,
h	If the organization elected, as permitted under SFAS 116, to re		nce sheet works of	art, historical treasures.
D	or other similar assets held for public exhibition, education, or			
	·	:	of bioxide the felle	ing amount rotaling to
	these items: (i) Revenues included in Form 990, Part VIII, line 1		► ¢	
	(i) herete included in Form 000 Pert V		🔽 🌣	
_	(ii) Assets included in Form 990, Part X	urvon or other similar and to for fi		
2	If the organization received or held works of art, historical treas	•	aı gaın, provide	
	the following amounts required to be reported under SFAS 116			
а	Revenues included in Form 990, Part VIII, line 1			
þ	Assets included in Form 990, Part X	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	> \$	
LHA	For Privacy Act and Paperwork Reduction Act Notice, see t	ne instructions for Form 990.	Sche	dule D (Form 990) 2008

*****		VATER USERS				8:	<u>2-01826</u>	10	Page 2
Pa	art III Organizations Maintaining (Collections of A	rt, Historical T	reasures,	or Other	Similar (Assets (co	ntinue	od)
3	Using the organization's accession and other	er records, check an	y of the following th	nat are a signi	ficant use	of Ita collec	ction Items (ch	eck all	ı
	that apply):								
а	Public exhibition			kchange prog				••	
b	Scholarly research	(other						
c	Preservation for future generations								
4	Provide a description of the organization's of	collections and expla	In how they further	the organizat	tion's exem	pt purpose	n Part XIV.		
5	During the year, did the organization solicit								
	to be sold to raise funds rather than to be m	naintained as part of	the organization's	collection?			Yes		□ No
Pa	rt IV Trust, Escrow and Custodia	I Arrangements	Complete If orga	nization answ	ered "Yes"	to Form 9	90, Part IV, lin	e 9, or	ſ
_	reported an amount on Form 990, Pa Is the organization an agant, trustee, custoo								
18	·		•				 1,,	_	- -1
	on Form 990, Part X?					••••••	, L Yes	Ļ.	No
b	If "Yes," explain the arrangement in Part XIV	and complete the to	blowing table:						
	B. J. J. L. L.						Amou	nt	·
C	Beginning balance								
d	•						 	·	
8	Distributions during the year								
f	Ending balance		**************************************	***************************************		1f			
	Did the organization include an amount on F		21?	*******************		*****	Yes	L	ᅵNo
	If "Yes," explain the arrangement in Part XIV.								
LPa	rt V Endowment Funds. Complete								
		(a) Current year	(b) Prior year	(c) Two yea	rs back (d) Three year	s back (e) Fo	ur year	s back
1a	Beginning of year balance		· · · · · · · · · · · · · · · · · · ·						
b	Contributions								
С	Investment earnings or losses		· · · · · · · · · · · · · · · · · · ·						
d	Grants or scholarships								•
е	Other expenditures for facilities								
	and programs							_	
f	Administrative expenses								
	End of year balance								
2	Provide the estimated percentage of the year	r end balance held a	\$:		,				
а	Board designated or quasi-endowment		%					•	
b	Permanent endowment		_						
За	Are there endowment funds not in the posse	ssion of the organiza	ition that are held a	and administe	red for the	organizatio	חכ		
	by:	_				ŭ		Yes	No
	(i) unrelated organizations						3a(i)		1-11-
	(ii) related organizations								1
b	If "Yes" to 3a(ii), are the related organizations	listed as required or	n Schedule R?		************	************	3b	 	
4	Describe in Part XIV the intended uses of the			******************	************	************			J
Par). Part X. line	10.				
h	Description of investment	(a) Cost or ot		or other		reclation	(d) Boo	alc.volu	
		basis (investm		(other)	(0) # 0p		(4) 500	n valu	i,
1a	Land								
	Buildings								
	Leasehold improvements								
	Equipment	1	2	7,797.	1	5,115	. 1	2.6	82.
	Other	1							<u></u>
Total	. Add lines 1a-1e. (Column (d) should equal Fo	rm 990, Part X, colur	nn (B), line 10(c).)	1414147***********			1	2,6	82.

Part VII Investments - Other Securities. (a) Description of security or category		12.	(c) Method of valuation:	
(a) Description of security of category (including name of security)	(b) Book value	Co	st or end-of-year market ve	alue
inancial derivatives and other financial products				
losely-held equity interests				· · · · · · · · · · · · · · · · · · ·
ther		· · · · · · · · · · · · · · · · · · ·		
				· · · · · · · · · · · · · · · · · · ·
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tal. (Col (b) should equal Form 990, Part X, col (B) line 12.)	<u> </u>		· · · · · · · · · · · · · · · · · · ·	
Part VIII Investments - Program Related.	See Form 990, Part X, line	13.		
	(b) Book value		(c) Method of valuation:	
(a) Description of investment type	(D) BOOK VAIUE	Co	st or end-of-year market va	ılue
				· · · · · · · · · · · · · · · · · · ·
And the second s				
			· · · · · · · · · · · · · · · · · · ·	
(0 - 1 (0) - 1 - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1)				
otal. (Col (b) should equal Form 990, Part X, col (B) line 13.) Part IX Other Assets. See Form 990, Part X, line				······································
	a) Description			(b) Book value
		· · · · · · · · · · · · · · · · · · ·		
110,770				
	-	·		
			·	
				<u> </u>
otal. (Column (b) should equal Form 990, Part X, col (B)				
art X Other Liabilities. See Form 990, Part 3 (a) Description of liability	X, IIN@ 25.	(b) Amount	· · · · · · · · · · · · · · · · · · ·	
		(p) rajioditi		
deral income taxes				
	···			
		,		
				•
tal. (Column (b) should equal Form 990, Part X, col (B)		<u>,</u>		
tal. <i>(Column (b) should equal Form</i> 99 <i>0, Part X, col (B)</i> Part XIV, provide the text of the footnote to the organi		ts that reports the orga	ınization's liability for unce	ertain tax positio

	dule D (Form 990) 2008 IDAHO WATER USERS ASSOCIAT					<u>2-018261</u>	_U Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990 to	rinar	iciai Stat	emen	rs		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	• • • • • • • • • • • • • • • • • • • •		1	,		<i></i>
2	Total expenses (Form 990, Part IX, column (A), Ilne 25)			2			
3	Excess or (deficit) for the year. Subtract line 2 from line 1			3			
4	Net unrealized gains (losses) on investments	*******	******	4			
5	Donated services and use of facilities			5			
6	Investment expenses		• • • • • • • • • • • • • • • • • • • •	6		***********	
7	Prior period adjustments			7			
8	Other (Describe in Part XIV)		*******	8			
9	Total adjustments (net). Add lines 48			9			
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9		*********	10			
Par	t XII Reconciliation of Revenue per Audited Financial Stateme	nts W	ith Reve	nue pe	er Ret	turn	
1	Total revenue, gains, and other support per audited financial statements					1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:						
_	Net unrealized gains on Investments	2a		•			
b	Donated services and use of facilities						
C	Recoveries of prior year grants						
ď	Other (Describe in Part XIV)						
	Add lines 2a through 2d		· · · · · · · · · · · · · · · · · · ·			_{2e}	
						3	
3	Subtract line 2e from line 1	*********			···· ├	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1.1				ŀ	•
а	Investment expenses not included on Form 990, Pert VIII, line 7b	4a	·····				
	Other (Describe in Part XIV)					.	
C	Add lines 4a and 4b					lc	
5_	Total revenue. Add lines 3 and 4c, (This should equal Form 990, Part I, line 12.)		RAIL Trans		D	5	·
Pai	t XIII Reconciliation of Expenses per Audited Financial Stateme					eturn	
1	Total expenses and losses per audited financial statements					1	· · · · · · · · · · · · · · · · · · ·
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:						
а	Donated services and use of facilities	2a					
b	Prior year adjustments	2b	 			İ	
c	Losses reported on Form 990, Part IX, line 25	2c					
ď	Other (Describe in Part XIV)	2d					
0	Add lines 2a through 2d				2	2e	
3	Subtract line 2e from line 1		***********			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:						
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a					
b	Other (Describe in Part XIV)					·	
	Add lines 4a and 4b	1			4	le	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)					5	
	t XIV Supplemental Information					4	
	olete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III	ines 1	a and 4: Pa	rt IV. line	es 1b a	nd 2b; Part V. I	ne 4: Part
	rt XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.	,,	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
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					Sci	hedule D (Forn	n 990) 2008

832064 12-23-08

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23. OMB No. 1545-0047

2008

Open to Public Inspection

Ocpariment of the Treasury Internal Revenue Service

Name of the organization

IDAHO WATER USERS ASSOCIATION, INC.

Employer Identification number 82-0182610

	art Questions Regarding Compensation		•	
			Yes	No
1	a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,	-		
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use		1	
	Travel for companions. Payments for business use of personal residence	İ		
	Tax indemnification and gross-up payments Health or social club dues or initiation fees		l	
	Discretionary spending account Personal services (e.g., maid, chauffeur, chef)			
ŀ	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision			
	of all of the expenses described above? If "No," complete Part III to explain	1b		
2		- 1.5		
	trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	x	
	1	<u> </u>	-23	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply,	}		
	Compensation committee X Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a:		ļ.	
a	Receive a severance payment or change of control payment?	4a	.	X
þ	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		<u>X</u> _X
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	- 10		
	Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		ŀ	
	contingent on the revenues of:		İ	
a	The organization?	5a		
b	Any related organization?	5b		
	If "Yes," to line 5a or 5b, describe in Part III.			
G	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	not described in lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		

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

Schedule J (Form 990) 2008

IDAHO WATER USERS ASSOCIATION, INC.

82-0182610

Schedule J (Form 990) 2008

Part il Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

Page 2

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VIII.

Note. The sum of columns (B)(I)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

		(B) Breakdown of W-2		and/or 1099-MISC compensation	(0)	(g)	(E)	£
(A) Name	,	(I) Base compensation	(ff) Bonus & incentive compensation	(iii) Other compensation	compensation	Nontaxable benefits	l otal of columns (B)(j)-(D)	Compensation reported in prior Form 990 or Form 990-EZ
NORM SEMANKO	88	154,818.	45,206.	0	0	0	200,024.	0
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Schedule J (Form 990) 2008

SCHEDULE L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Transactions with Interested Persons

➤ Attach to Form 990 or Form 990-EZ.

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

OMB No. 1545-0047

2008

Open To Públic Inspection

Name of the organization	AHO WA	rer us	ERS ASSOCIA	rion, inc.			mploye 32-0:		fication 10	numbe
			ion 501(c)(3) and section vered "Yes" on Form 9						4.0.1	
10 be completed by	organization	is that anal	wered "Yes" on Form 9	90, Part IV, line 25a or	250, or F	orm 95	0-EZ, P	art V, lini		
' (a) Name of dis	qualified per	rson		(b) Description	of transa	ction			(c) Cor Yes	7
									res	No
	· 100 ma									
					·				ļ	
				· · · · · · · · · · · · · · · · · · ·					 	ļ
2 Enter the amount of tax imposection 4958	,,,,,,,						. > \$,	<u>.</u>	
				11	**********		, , ,	-		
Part II Loans to and/or		•	4						7,,,,,,	
			rered "Yes" on Form 99						1	
(a) Name of Interested person and purpose	(b) Loan the orga	to or from nization?	(c) Original principal amount	(d) Balance due	(e) defat		by bo	proved pard or		ritten ment?
, ,	То	From			Yes	No	Yes	ittee? No	Yes	No
NORM SEMANKO - PU		X	172,177.	171,194.		X	X	110	X	_NO_
NORM SEMANKO - OT		X	514.	514,		X		Х		Х
<u>, , , , , , , , , , , , , , , , , , , </u>					-					
Total		<u></u>	▶ \$	171,708.	<u> </u>		<u>_</u>	L	 	
Part III Grants or Assist	ance Ber	efiting la	iterested Persons	3.	1			······································	<u> </u>	
To be completed by o	rganizations	s that answ	ered "Yes" on Form 99	0, Part IV, line 27.						
(a) Name of interested p	erson		(b) Relationship between	en Interested person	and	(c) Amou	int of gr	ant or ty	ре
			the org	ganization		ļ	0	assista	ınce	
						-				

						-				······································
									· ··	
(D-+071 D T	_a' 1	.								
		~	iterested Persons							
(a) Name of interested by		1	ered "Yes" on Form 990						(e) Sha	ring of
(a) Name of Interested pe	#15U		elationship between in erson and the organiza			(a) L	Descripti ransacti	on of	organiza reveni	ation's ues?
NATIONAL WATER RES	COURCES	3 AEXE	CUTIVE DIREC	ייייטיי 1 אַ	,265.	MENM	' מיז'ם	ם שוונם	Yes	No
A balance		- market show had		15	, <u>, , , , , , , , , , , , , , , , , , </u>	president.	. ۲۰۰۰ تا	מינוטע		X
									····	
	·									·
HA For Privacy Act and Paperw					···				990-EZ	

SCHEDULE O

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information. 2008
Open to Public Inspection

Employer identification number

82-0182610 IDAHO WATER USERS ASSOCIATION, SECTION A, LINE 6: THE ASSOCIATION HAS DUES PAYING PART VI. MEMBERS. FORM 990, PART VI, SECTION A, LINE 10: THE EXECUTIVE DIRECTOR REVIEWS AND SIGNS RETURN BEFORE IT IS FILED FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIATION HAS ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS: (A) NAME OF PERSON: NORM SEMANKO (A) PURPOSE OF LOAN: PURCHASE PERSONAL RESIDENCE (A) NAME OF PERSON: NORM SEMANKO (A) PURPOSE OF LOAN: OTHER RECEIVABLE SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS: (A) NAME OF PERSON: NATIONAL WATER RESOURCES ASSOCIATION (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: EXECUTIVE DIRECTOR IS BOARD MEMBER

EXTENSION GRANTED TO 8/16/10

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)

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

ΑI	For the	e 2009 calendar year, or tax year beginning and end	ding	, , , , , , , , , , , , , , , , , , , ,	
В	Check If applicab	le: Please Use IRS		D Employer identifi	cation number
Γ	Addre	188 Isbelor Thatto Manual Helian ACCOUTAMION TMC			
Ë	Name	pe type. Doing Business As		.82-0	182610
. [initlal return	See Number and street (or P.O. box If mail is not delivered to street address) Roo	om/sulte	E Telephone numbe	
	Termi		1	(208	<u> </u>
	Amen	ded tions. City or town, state or country, and ZIP + 4	•	G Gross receipts \$	492,599.
	Applic			H(a) Is this a group re	eturn
_	pend	F Name and address of principal officer: NORMAN SEMANKO		for affiliates?	Yes X No
		SAME AS C ABOVE		H(b) Are all affiliates ind	luded? Yes No
1	Tax-ex	empt status: X 501(c) (5) ◀ (Insert no.) 4947(a)(1) or 527		lf "No," attach a	list, (see instructions)
		te: ► WWW.IWUA.ORG		H(c) Group exemptio	n number 🖊
		forganization: X Corporation Trust Association Other	L Year	of formation: 1956 N	A State of legal domicile: J.D
		Summary			
		Briefly describe the organization's mission or most significant activities: TO EDU	CATE	THE PUBLIC	ON WATER
Activities & Governance	'	ISSUES.			
ם	2	Check this box > if the organization discontinued its operations or disposed	of more	than 25% of its net as	sets.
ĕ		Number of voting members of the governing body (Part VI, line 1a)			26
ŏ		Number of independent voting members of the governing body (Part VI, line 1b)			25
ত ত	1	Total number of employees (Part V, line 2a)			2
Ĩ.		Total number of volunteers (estimate if necessary)			0
妄		Total gross unrelated business revenue from Part VIII, column (C), line 12			0.
∢		Net unrelated business taxable income from Form 990-T, ine 34			.0.
-	 ~ -			Prior Year	Current Year
-	8	Contributions and grants (Part VIII, line 1h)		345,570.	347,323.
Revenue		Program service revenue (Part VIII, line 2g)		167,369.	140,307.
. A		Investment Income (Part VIII, column (A), lines 3, 4, and 7d)		17,192.	4,969.
č	1	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		530,131.	492,599.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)			
	1	Benefits paid to or for members (Part iX, column (A), line 4)			
Ø	r	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		312,749.	287,930.
Š		Professional fundraising fees (Part IX, column (A), line 11e)		•	
Expenses		Total fundraising expenses (Part IX, column (D), line 25)			
ŭ		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		245,411.	248,551.
		Total expenses, Add lines 13-17 (must equal Part IX, column (A), line 25)		558,160.	536,481.
	,	Revenue less expenses, Subtract line 18 from line 12		-28,029.	-43,882.
58				ginning of Current Year	End of Year
<u>a</u>	20	Total assets (Part X, line 16)		499,274.	454,803.
ASS .	21	Total liabilities (Part X, line 26)		12,083.	11,494.
Net Assets or Fund Balances	22	Net assets or fund balances, Subtract line 21 from line 20	···	487,191	443,309.
	art II	Signature Block		,	
		Under penalties of perjury, I declare that I have examined this return, including accompanying schadules and state and complete, Declaration of preparer (other than officer) is based on all information of which preparer has any k	alamenis, a	ind to the bast of my knowled	ge and belief, it is true, correct,
		and complete, Deciaration of preparer tottler than officer) is passed on all information of which preparer has any k	доміваде,	•	•
Sig	n ·				
Her		Signatuye/profficer*/ D)//\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		Date	
••		NORMAN SEMANRO EXECUTIVE PIRECTOR	•		
		Type or print name alichilite 4444			
<u> </u>		Preparer's Date	I coll	CK II Prepar	ar's identifying number structions)
Paid	_	signature 7-6-0	O self	ployed 🕨 🔲	
•	parer's	Firm's name (or HARPINSON) CO., P.A.		EIN >	
Uşe	Only	yours if self-amployed), 2289 S. BONITO WAY, STE. 100			
		address, and MERIDIAN, ID 83642		Phone no. ► (208) 333-8965
May	/ the If	RS discuss this return with the preparer shown above? (see instructions)			X Yes No

Forr	1 990 (2009) IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Page 2
Pa	rt III Statement of Program Service Accomplishments
1	Briefly describe the organization's mission:
•	IDAHO WATER USERS ASSOCIATION IS ORGANIZED TO PROVIDE, AID AND ASSIST
	THE DEVELOPMENT, CONTROL, CONSERVATION, PRESERVATION AND UTILIZATION
	OF THE WATER RESOURCES OF THE STATE OF IDAHO AND TO COOPERATE WITH
	SIMILAR ORGANIZATIONS IN OTHER STATES.
_	Did the organization undertake any significant program services during the year which were not listed on
2	
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	If "Yes," describe these changes on Schedule O.
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.
	Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and
	allocations to others, the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	CONVENTION - TO INFORM MEMBERS, ATTORNEYS AND AGENCY PERSONNEL ABOUT
	WATER RESOURCES, CONSERVATION, SUPPLY ALTERNATIVES AND OUTLOOK FOR THE
	COMING YEAR. IN ADDITION, WE HOLD OUR ANNUAL BUSINESS MEETING TO ADOPT
	RESOLUTIONS TO GUIDE THE IDAHO WATER USERS ASSOCIATION OFFICE IN THE
	COMING YEAR AND ELECT BOARD MEMBERS AND OFFICERS. 225 IN ATTENDANCE.
	O PARTITO DE LA CONTRACTOR DE LA CONTRAC
	And the second of the second o
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	SUMMER SEMINAR AND WORKSHOPS - TO EDUCATE MEMBERS, ATTORNEYS AND AGENCY
	PERSONNEL WHO PROTECT, DEVELOP AND MANAGE IDAHO'S WATER RESOURCES.
	WORKSHOPS ALSO INCLUDE GUIDANCE AND RECERTIFICATION FOR DITCHRIDERS AND
	PESTICIDE APPLICATORS. 137 ATTENDED THE WATER LAW SEMINAR, DITCHRIDER
	WORKSHOPS HAD 185 ATTENDEES, PESTICIDE APPLICATOR RECERTIFICATION HAD
	185 ATTENDEES AND 127 ATTENDED THE WORKSHOP ON "ONE RIVER - HYDROPOWER,
	SWAN FALLS & WATER MANAGEMENT."
	, , , , , , , , , , , , , , , , , , , ,
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	WINTER SEMINAR - TO EDUCATE MEMBERS, ATTORNEYS AND AGENCY PERSONNEL WHO
	PROTECT, DEVELOP AND MANGE IDAHO'S WATER RESOURCES. 181 IN ATTENDANCE.
4d	Other program services. (Describe in Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
40	Total program service expenses ▶ \$
	Form 990 (2009)

			Yes	No
1	is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			1.00
	If "Yes," complete Schedule A	1	}	X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
.3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		1
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. is the organization subject to the section 6033(e) notice and			
	reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	x	•
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? if "Yes," complete Schedule D, Part I	6	,	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?			
	If "Yes," complete Schedule D, Part V	10		X
11	is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D. Parts VI. VIII. IX. or X	.]		
_	as applicable	11	X	
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
_	Part VI.			
•	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 167 If "Yes," complete Schedule D, Part VII.			
•	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	·	ł	
	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	1 -	ľ	
	the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.			•
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI, XII, and XIII.			77
12A	Was the organization included in consolidated independent sudfly of figure 1.1	12		<u> X</u>
	Was the digalization included in consolidated, independent audited financial statements for the tax year? Yes No If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 12A X			
	Is the organization a school described in section 170(b)(1)(A)(li)? If "Yes," complete Schedule E	13		~
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		$\frac{\mathbf{x}}{\mathbf{x}}$
þ	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundralsing, business	144		-22
•	and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b]	х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			
	or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Little the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the drganization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII. lines			
_	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII. line 9a2 if "Vee."	T	T	
	complete Schedule G, Part III	19	<u> </u>	Х
20	Old the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
		–	ሰለ ~	

Form 990 (2009) IDAHO WATER USERS ASSOCIATION,
Part IV | Checklist of Required Schedules (continued)

Ш			Yes	No
21	Did the organization report more than \$5,000 or grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			١.
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a				
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	ļ		
	Schedule K. If "No", go to line 25	24a		X
b		24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a]		
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
•	that the transaction has not been reported on any of the organization's prior Forms 990 or 990 EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified			
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete			
	Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV		<u> </u>	
	instructions for applicable filing thresholds, conditions, and exceptions):]
á	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was		Ì	.
	an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	<u> </u>	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			l .
	contributions? If "Yes," complete Schedule M	30	ļ <u></u>	X
31 ,				
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			l
•	Schedule N, Part II	32	<u> </u>	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-37 If "Yes," complete Schedule R, Part I	_33	<u> </u>	X
34	Was the organization related to any tax-exempt or taxable entity?			
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34_		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		• "	
	If "Yes," complete Schedule R, Part V, line 2	35		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36	 -	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			4,,
	and that is treated as a partnership for federal income tax purposes? If "Yes, " complete Schedule R, Part VI	37	<u> </u>	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	00	-u-	
	Note. All Form 990 filers are required to complete Schedule O.	38 Form	NOO.	2009)
		rum	ψUU	ZUUU)

Part V	Statements	Regarding	Other IR	S Filings	and Tax	Complian	ce
orm 990		IDAHO	WATER	USERS	ASSOC	MOTTAL	
	ŧ	t ë			*		
						•	

			Yes	No
la	Enter the number reported in Box 3 of Form 1096, Amual Summary and Transmittal of			
	U.S. Information Returns. Enter 0 If not applicable			
b	Enter the number of Forms W-2G included in line 1a. Enter ·0· if not applicable			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 2			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
-	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	За		X
	If "Yes," has it filed a Form 990-T for this year? If "No," provide on explanation in Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
h	If "Yes," enter the name of the foreign country: ▶			
-	See the Instructions for exceptions and filing requirements for Form TD F 90-22.1, Paport of Foreign Bank and			İ
	Financial Accounts.			
Ба	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	, i	X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
r	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited			
	Tax Shelter Transaction?	5c		
68	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible?	6a		X
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
-	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services			
- 7	provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	·7c		X
d	if "Yes," Indicate the number of Forms 8282 filed during the year			'
e	Did the organization, during the year, receive any funds, diractly or indirectly, to pay premiums on a personal			
	benefit contract?	·7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	L	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	<u>7g</u>	<u> </u>	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	<u> </u>	ļ
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the		İ	Ì
	supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings	1 .		
	at any time during the year?	8	<u> </u>	
9	Sponsoring organizations maintaining donor advised funds.		· .	'
	Did the organization make any taxable distributions under section 4966?	9a	ļ	<u> </u>
đ	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(o)(7) organizations, Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part Vill, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	. .		
þ	Gross income from other sources (Do not net amounts due or paid to other sources against	[·.		.
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	 	<u> </u>
b	If "Yes," enter the amount of tax exempt interest received or accrued during the year	<u> </u>	000	<u> </u>
		rorm	990	(2009)

Form 990 (2009) IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Page
Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule C. See instructions.

Se	Section A. Governing Body and Management				
		•		Yes	No
	1a Enter the number of voting members of the governing body	26		163	140
	b Enter the number of voting members that are independent 1b	25		,	
2	2 Dld any officer, director, trustee, or key employee have a family relationship or a business relationship with any		ĺ		İ
	officer, director, trustee, or key employee?	J1101			٠,
5	3 Did the organization delegate control over management duties customarily performed by or under the direct sur	nondrion		 	X
	of officers, directors or trustees, or key employees to a management company or other person?	Jei Algioti	_	ĺ	
4	4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was		3	ļ	X
	5 Did the organization become aware during the year of a material diversion of the organization's assets?	a med 7	4	 	X
	6 Does the organization have members or stockholders?	4794+) 404444444 44 4	5		X
	***************************************	*******	6	X	· ·
•	and the second of the second o		i		
	governing body?		_7a	_	X
_	b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	************	7b		X
Ŕ	B Did the organization contemporaneously document the meetings held or written actions undertaken during the	/ear	i		
	by the following:				
	a The governing body?		8a_	X	
	b . Each committee with authority to act on behalf of the governing body?		8b	X	
9	The man and the second of the			•	
_	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	*********	9		X.
<u>5e</u>	ection B. Policies (This Section B requests Information about policies not required by the Internal Revenue Coc	le.)			
				Yes	No
10	Does the organization have local chapters, branches, or affiliates?		10a		X
I	b if "Yes," does the organization have written policies and procedures governing the activities of such chapters, g	ffillates,			
	and branches to ensure their operations are consistent with those of the organization?		10b		
11	1 Has the organization provided a copy of this Form 990 to all members of its governing body before filling the form	nγ	11	Х	
11/	IA Describe in Schedule O the process, if any, used by the organization to review this Form 990.				•
12:			12a		X
. 1	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise		,,,		
	to conflicts?	1	12b	İ	
(c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," descr	the	12.0		
	in Schedule O how this is done	~~	12c		-
13	B Does the organization have a written whistleblower policy?	****	13		X
14			14		X
15		ndent	14		<u>-41</u>
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	Ident		- 1	
E	a The organization's CEO, Executive Director, or top management official		45		3.5
Ŀ	b Other officers or key employees of the organization		15a		$\frac{\mathbf{x}}{\mathbf{x}}$
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		15b		<u> </u>
16a	a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			. [
	and the state of t	1			4-
H	taxable entity during the year? b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its part		16a		<u>X</u>
~	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's	lcipation			•
	exempt status with respect to such arrangements?				
Sec	ection C. Disclosure	<u></u>	16b		
17					
18					
IO	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s of public inspection, indicate how you make these available. Check all that apply.	only) available f	or.		
			,		
40			•		
19	. A transfer of the Section of the S	rest policy, and	l finar	rciál	
~~	statements available to the public,	•			
20		f the organizatio	n: 🟲		·
	KAREN EDWARDS - 208-344-6690	· .			
	1010 JEFFERSON ST, SUITE 101, BOISE, ID 83702				
		ļ	orm (990 (2	009)

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter O in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees. See instructions for definition of "key employee."

Check this box if the organization did not compensate any current officer, director, or trustee,

- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization. more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A)	(B)			-	C)			(D)	. (E)	(F)
Name and Title	Average				sition	n : app	. I. A	Reportable compensation	Reportable compensation	Estlmated amount of
	hours per		Heck	EIII	uia.	I HPL	iy)	from	from related	other
÷	week	Tecto		1	1			the	organizations	compensation
		2 OT C	릙			Safe		organization	(W-2/1099-MISC)	from the
· .		individual bustee or director	nstitutional busine		88	E E		(W-2/1099-MISC)		organization
		lenb	utiona	<u>,</u>	ag m	oyee byee	, 55			and related
	,	Indivi		O#Cer	Key employee	Highest compensated employee	Former			organizations
KEITH ERIKSON										,
PAST PRESIDENT/DIRECTOR	2.00	Х	<u> </u>		<u> </u>	_		. 0.	0.	0.
LOUIS THIEL								·		
DIRECTOR	2.00	X						0.	0.	0.
STEVE HOWSER										
DIRECTOR	2.00	X				<u> </u>		0.	0.	0.
DAN DARRINGTON			١.		-	İ				
DIRECTOR	2.00	X					<u> </u>	0.	0.	0.
PHIL BLICK										
DIRECTOR	2.00	X					<u> </u>	0.	. 0.	0.
BERWYN MUSSMANN						!	·			
DIRECTOR	2.00	X			Ļ	<u> </u>		0.	0.	0.
TIM LEAVITT										
DIRECTOR	2.00	X	<u> </u>			<u> </u>		0.	0.	0.
LYNN KEETCH								_	_	•
2ND VICE PRESIDENT/DIREC	2.00	X				ļ		0.	0.	0.
GREG SHENTON				•						
DIRECTOR	2.00	X			ļ		<u> </u>	0.	0.	0.
MIKE FAULKNER					ł	.				
DIRECTOR	2.00	<u>X</u>			ļ		<u> </u>	. 0.	.0.	0.
VERNON CASE]					
DIRECTOR	2.00	X				<u> </u>		. 0.	0.	0.
DAREN COON									_	
DIRECTOR	2.00	X			_		··	0.	- 0.	0.
DENNIS LAMMEY						١.,			_	_
DIRECTOR	2.00	X			_	ļ		0.	0.	0.
MARCIA HERR						ľ			_	
1ST VICE PRESIDENT/DIREC	2.00	X			ļ.,	<u> </u>		. 0.	0,	0.
BARNEY METZ								_ ,	* .	_
DIRECTOR	2.00	X			ļ	<u> </u>		. 0.	0.	0.
HÀROLD MOHLMAN									_	
DIRECTOR	2.00	X			<u> </u> -		<u> </u>	0.	. 0.	0.
LYNN CARLQUIST	0.00					'				
DIRECTOR	2.00	X	لــــ		<u>. </u>	<u> </u>	L	0.	0.	0.
932007 02-04-10										Form 990 (2009) .

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 in compensation from the organization

	m 990 art Vi		O WATER	USERS ASS	OCIATION,	INC.	82-0182	610 Page 9
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ts, grants amounts	1 e	Federated campaigns ,,,,,,, Membership dues ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1b	334,793.				
Contributions, gifts, and other similar an	d	Related organizations Government grants (contribu						
ions	f	All other contributions, gifts, grain						
ibut ther		similar amounts not included abo	- 1	12,530.				
Z S	g	Noneash contributions included in line						
<u>0 4</u>	h	Total. Add lines 1a-1f	31142444431344141414		<u>347,323.</u>		`	
	_	GENERAL DE L'ARONNE GIR	an a	Business Code	CO 015	CO 045	•	
<u>5</u>	2 a	SEMINAR/WORKSHO CONVENTION INCO		900099	69,215. 56,295.			
Sen	0	SPECIAL PROJECT		900099	14,797.		,	
arn ever	d			30003	<u> </u>	<u> </u>		
Program Service Revenue	e						•	
P	f	All other program service reve					****	
	9	Total, Add lines 2a-2f			140,307.			
	3	Investment income (including other similar amounts)			4,969.			4,969.
	4	Income from investment of ta	x-exempt bond	proceeds 🕨				
	5	Royalties						
			(i) Real	(ii) Personai		,		
	6 a	***************************************			•			
		Less: rental expenses Rental income or (loss)			*			
		Net rental income or (loss)						
		Gross amount from sales of	(i) Securities					
,		assets other than inventory		,				
	b	Less: cost or other basis						
-		and sales expenses						•
		Gain or (loss)				·		
a)	8 a	Net gain or (loss)	g events (not					***************************************
Other Revenue	•	including \$	of		•		·	
Zev.	-	contributions reported on line]				
je l	_	Part IV, line 18	.,, a	-				
ਠੋ		Less: direct expenses Net income or (loss) from fund						•
		Gross income from gaming ac	· ·				······································	
	0 4	Part IV, line 19		'				
	b	Less: direct expenses	b		•		·	•
	C	Net income or (loss) from gam	ing activities	>				
		Gross sales of inventory, less			-			,
•		and allowances	a			•		
		Less: cost of goods sold Net income or (loss) from sales		L,				
+	<u> </u>	Miscellaneous Revenue		Business Code		· · · · · · · · · · · · · · · · · · ·		
	11 a	TYTOGOTICI POCKS TICYCHAN						•
	b							
•	, c							
	d	All other revenue	****************	ļ				
.		Total. Add lines 11a-11d			492,599.	140,307	0.	4 0.00
93200 02-04-	12 10	Total revenue. See Instructions.	445		#J4,JJJ•	T#0,20/*	V • I	4,969. Form 990 (2009)

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must comple			lete columns (B), (C), ar	xd (D).
Do 7b,	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	(D) Fundralsing expenses
1	Grants and other assistance to governments and			•	i
•	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				,
_	the U.S. See Part IV; line 22				
3	Grants and other assistance to governments,		,	-	
	organizations, and individuals outside the U.S.	,			
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,		,		
Ū	trustees, and key employees	177,287.	·		
6	Compensation not included above, to disqualified				
Ŭ	persons (as defined under section 4958(f)(1)) and				•
	persons described in section 4958(c)(3)(B)	•			_
7	Other salaries and wages	66,586.		,	-
8	Pension plan contributions (include section 401(k)				
٠.	and section 403(b) employer contributions)	1,823.			<u> </u>
9	Other employee benefits	27,430.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
-	Payroli taxes	14,804.			
11	Fees for services (non-employees):				
	Management	• •			•
b	Legal	430.			
c	Accounting	4,285.			
d	Lobbying	· ·			
ie.	Professional fundralsing services. See Part IV, line 17				
_	Investment management fees				
	Other				
12	Advertising and promotion		, , , , , , , , , , , , , , , , , , , ,		
13	Office expenses	5,909.			
14	Information technology				
15	Royalties		· · · · · · · · · · · · · · · · · · ·		
16	Occupancy	25,752.			
17	Travel	15,222.		,	
18	Payments of travel or entertainment expenses				
10	for any federal, state, or local public officials			-	
19	Conferences, conventions, and meetings	30,103.		,	
	Interest			•	1
20 21	Payments to affiliates				
22	Depreciation, depletion, and amortization	3,639.			
23	Insurance	2,836.	,	•	
24	Other evnenges, Itemize expenses not covered				
LT	above. (Expenses grouped together and labeled	ļ		•	
	miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
а	SEMINARS AND WORKSHOPS	38,033.			
b	MISCELLANEOUS	25,743.			
c	SPECIAL PROJECTS	25,581.			
ď	LEGAL DEFENSE	22,368.			
9	DUES	18,209.			
f	All other expenses	30,441.			
25	Total functional expenses. Add lines 1 through 24f	536,481.	<u> </u>		
26	Joint costs. Check here ▶ ☐ if following				1,000
_0		. }			
		ļ			
_~,	SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Par		Balance Sheet			, ,	
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		13,117.	1	12,727.
	2	Savings and temporary cash investments		<u> 296,410.</u>	2	<u> 262,831.</u>
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4,495.	4	1,160.
1	5	Receivables from current and former officers, directors, trustees, key				
	v	employees, and highest compensated employees. Complete Part II				
		of Schedule L		171,708.	5	168,352.
	6	Receivables from other disqualified persons (as defined under section				
•	Ü	4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete		• •	.	
.		Part II of Schedule L			6	
,,	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
₹	9	Prepaid expenses and deferred charges		862.	9	690.
``	-	Land, buildings, and equipment: cost or other				
	10a	basis. Complete Part VI of Schedule D	797.	•		
-		Less: accumulated depreciation 10b 18,7		12,682.	10c	9,043.
		Investments - publicly traded securities		2270027	11	
	11	Investments - other securities. See Part IV, line 11			12	
İ	12	Investments - program-related, See Part IV, line 11			13	
	13			V., P.V.	14	
l		Intangible assets			15	
·	15	Other assets. See Part IV, line 11		499,274.	16	454,803.
∤-	16	Total assets. Add lines 1 through 15 (must equal line 34)		11,833.	17	11,494.
ļ	17	Accounts payable and accrued expenses		,000.	18	<u> </u>
	18	Grants payable		250,	19	
	19	Deferred revenue	Ł	230,		
ĺ	20	Tax-exempt bond liabilities			20	
8	21	Escrow or custodial account liability, Complete Part IV of Schedule D			21	
Liabilities	22	Payables to current and former officers, directors, trustees, key employee				
<u>'ë</u>		highest compensated employees, and disqualified persons. Complete Par				
-		of Schedule L			22	
١ ١	23	Secured mortgages and notes payable to unrelated third parties			23	
ļ	24	Unsecured notes and loans payable to unrelated third parties			24	<u> </u>
- 1	25	Other flabilities. Complete Part X of Schedule D		10: 000	25	11 404
	26	Total liabilities, Add lines 17 through 25		12,083.	26	11,494.
1		Organizations that follow SFAS 117, check here 🕨 🗓 and compl	ete			•
83		lines 27 through 29, and lines 33 and 34.	İ	. 444 657		400.004
띭	27	Unrestricted net assets		444,637.	27	422,084.
ä	28	Temporarily restricted net assets	·····-	42,554.	28	21,225.
힐	29	Permanentiy restricted net assets			29	'
Ē		Organizations that do not follow SFAS 117, check here	d		. !	
₽		complete lines 30 through 34.				
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds			30 ·	
\$	31	Paid-in or capital surplus, or land, building, or equipment fund		<u> </u>	31	
;	32	Retained earnings, endowment, accumulated income, or other funds			32	
z	33	Total net assets or fund balances		487,191.	33	443,309.
- 1	34	Total liabilities and net assets/fund balances	.,,.,,,	499,274.	34	<u>454,803.</u>

	1990 (2009) IDAHO WATER USERS ASSOCIATION, INC. 82-0182	<u> 2610</u>	Pa	ge 12
Pa	rt XI Financial Statements and Reporting			
٠.		,	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," expiain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	x	İ
b	Were the organization's financial statements audited by an Independent accountant?	2b		X
C	if "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,			
•	review, or compilation of its financial statements and selection of an independent accountant?	20	x	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a		!	}
	consolidated basis, separate basis, or both:	•		
	X Separate basis Consolidated basis Both consolidated and separate basis			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit			
	Act and OMB Circular A-133?	3a		x
. b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		1
		Form	990 (2009)

SCHEDULE C

(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

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

OMB No. 1545-0047

Open to Public Inspection

Schedule C (Form 990 or 990-EZ) 2009

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

if the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

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

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

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

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

 Section 501(c)(4), (5), or (6) organization 				•
Name of organization	atoria. Complete Fart III.		Empl	oyer Identification number
· · · · · · · · · · · · · · · · · · ·	WATER USERS ASSOCI	י∡ידרואז דאורי.		82-0182610
Part I-A Complete if the or	ganization is exempt unde	r section 501(c)	or is a section 527 o	rganization.
1 Provide a description of the organ				
2 Political expenditures	· · · · · · · · · · · · · · · · · · ·	· · · -		
3 Volunteer hours				
3 Volunteer notifs	***************************************	************		
Part I-B Complete if the or	ganization is exempt unde	r section 501(c)(3).	
1 Enter the amount of any excise tax				
2 Enter the amount of any excise tax	k incurred by organization manager	s under section 4955	* *	
3 If the organization incurred a section				
4a Was a correction made?				
b if "Yes," describe in Part IV.	***************************************	*******************	********************************	169140
Part I-C Complete if the or	ganization is exempt unde	r section 501(c).	except section 501(c)(3).
1 Enter the amount directly expende				
2 Enter the amount of the filing organ				
	mile the property of the prope			
3 Total exempt function expenditure	s Add lines 1 and 2. Enter here and	d on Form 1120-POI	У	
	0, 700 mio 1 and 1, 1100 mio			
JINE 175				
4 Did the filing organization file Form	1120-POL for this year?	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	****************	Yes No
4 Did the filing organization flie Form5 Enter the names, addresses and s	n 1120-POL for this year? mployer identification number (EIN)	of all section 527 pol	itical organizations to whic	Yes No No h payments were made.
 Did the filing organization flie Form Enter the names, addresses and e For each organization listed, enter 	n 1120-POL for this year? mployer identification number (EIN)	of all section 527 pol anization's funds. Also	itical organizations to whice	Yes No h payments were made. cal contributions received
 Did the filing organization flie Form Enter the names, addresses and e For each organization listed, enter 	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ	of all section 527 pol anization's funds. Also	itical organizations to whice	Yes No h payments were made. cal contributions received
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to whice o enter the amount of politi arate segregated fund or a	h payments were made. cal contributions received a political action committee
 Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de 	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ	of all section 527 pol anization's funds. Also	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which of enter the amount of political arate segregated fund or a	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
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Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.
Did the filing organization file Form Enter the names, addresses and a For each organization listed, enter that were promptly and directly de (PAC). If additional space is neede	n 1120-POL for this year? mployer identification number (EIN) the amount paid from the filing org livered to a separate political organ d, provide information in Part IV.	of all section 527 pol anization's funds. Also ization, such as a sep	itical organizations to which one of the amount of political arate segregated fund or a (d) Amount paid from filing organization's	h payments were made. cal contributions received a political action committee (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

LHA

Schedule C (Form 990 or 990-EZ) 2009 Part II-A Complete if the org	IDAHO ranization	WATER (<u>JSERS AS</u> under secti	SOCIATION, :	INC <u>82-0</u> iled Form 5768	182610 Page 2
(election under sec			under ocot		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
A Check ► ☐ If the filing organize		* ^	group.			•
B Check F If the filing organiza	•			provisions apply.		
Limi , (The term "expen	its on Lobbyir ditures" mear	ng Expenditu ns amounts p	res paid or incurre	d.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to infl	uence public o	pinion (grass	roots lobbying)		
b Total lobbying expenditures to infl						
c Total lobbying expenditures (add l	•				1 "	
d Other exempt purpose expenditur						· · · · · · · · · · · · · · · · · · ·
 Total exempt purpose expenditure Lobbying nontaxable amount. Ent 						
If the amount on line 1e, column (a)			nontaxable a			
Not over \$500,000			mount on line 1	,		
Over \$500,000 but not over \$1,00		· · · · · · · · · · · · · · · · · · ·		xcess over \$500,000.	1 .	
Over \$1,000,000 but not over \$1,5				xcesis over \$1,000,000		
Over \$1,500,000 but not over \$17	,000,000	\$225,000 plu	s 5% of the ex	cess over \$1,500,000.		
Over \$17,000,000		\$1,000,000.		<u></u> *] .	
g Graesroots nontaxable amount (er						
h Subtract line 1g from line 1a. If zer i Subtract line 1f from line 1c. If zero			***************************************	************************		
j If there is an amount other than ze				ization file Form 4720		
reporting section 4911 tax for this						Yes No
	4-Y	ear Averagir	g Period Und	er Section 501(h)	<i>,</i>	
				on do not have to con nes 2a through 2f on p		
				ear Averaging Period		
						1
Calendar year (or fiscal year beginning in)	(a) 200	5	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable amount						
b Lobbying ceiling amount						
(150% of line 2a, column(e))				<u> </u>	<u> </u>	
c Total lobbying expenditures			,		·	
d Grassroots nontaxable amount			· .			
e Grassroots ceiling amount	-		··			
(150% of line 2d, column (e))				`		·
f Grassroots lobbying expenditures	-	,				
					Schedule C (Form	990 or 990-EZ) 2009

Schedule C (Form 990 or 990 EZ) 2009 IDAHO WATER USERS ASSOCIATION, INC. 82-0182610 Page 3

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

	(a	i)	(b)
	Yes	No .	Am	ount
1 During the year, did the filing organization attempt to influence foreign, national, state or		·		
local legislation, including any attempt to influence public opinion on a legislative matter	•			
or referendum, through the use of:				
a Volunteers?				
b Paid staff or management (include compensation in expenses reported on lines 1c through 1))?				
c Media advertisements?				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?				
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i Other activities? If "Yes," describe in Part IV		***************************************		
j Total, Add lines 1c through 1i				
2e Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				1.,
b If "Yes," enter the amount of any tax incurred under section 4912	.			·-····
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				· · · · · · · · · · · · · · · · · · ·
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Part III-A Complete if the organization is exempt under section 501(c)(4), sec 501(c)(6).	tion 501(c)(5), or se	ction	
			Yes ,	No
1 Were substantially all (90% or more) dues received nondeductible by members?			169 ,	
Did the organization make only in-house lobbying expenditures of \$2,000 or less?				<u>X</u>
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	**************	2	77	X
Part III-B Complete if the organization is exempt under section 501(c)(4), sec	tion 501(c)//	3	X	
501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if P	art III-A, Iin	e 3 is a	ะถบก ารwered	
"Yes."				
1 Dues, assessments and similar amounts from members		1	. 334	,793.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pol	itical			-
expenses for which the section 527(f) tax was paid).				
a Current year	*********	2a	111	,482.
b Carryover from last year	•••••	2b		,297.
c Total		-20		,779.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		,350.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the e	xcess	···		7000
does the organization agree to carryover to the reasonable estimate of nondoductible lobbying and	d political			
expenditure next year?	•	. 4	59	,429.
5 Taxable amount of lobbying and political expenditures (see instructions)		5		7 42 3 6
Part IV Supplemental Information	******************	·		
Complete this part to provide the descriptions required for Part i-A, line 1; Part I-B, line 4; Part I-C, line 5;	and Part II-B. Wr	ne 1i Aleo	complete	this part
for any additional information,				uns part
NONDEDUCTIBLE PORTION OF DUES INCREASED TO 35% (FROM	24%) FO	DB 20.	om oi	
		<u> 20,</u>	-0 -10	***************************************
MORE ACCURATELY REFLECT ACTUAL LOBBYING EXPENSES.				
		·	,	·
	· · · · · · · · · · · · · · · · · · ·			
	-, ,			
			-	

			· · · · · · · · · · · · · · · · · · ·	

Schedule DS

(Form 990)

Department of the Treasury Internal Revenue Service

upplemental Financial Statements Complete If the organization answered "Yes," to Form 990,

➤ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions.

2009 Open to Public Inspection

Name of the organization

Employer identification number

-	TDAHO WATER USERS A	Funda or Other Similar Fund	de or Accounts Complete if the
Pa			or Accounts, Complete it the
	organization answered "Yes" to Form 990, Part IV, line 6	i,	/h) Fundo and other accounts
	_	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)	. •	
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in wr		
	are the organization's property, subject to the organization's ex		
6	Did the organization inform all grantees, donors, and donor adv	risors in writing that grant funds can b	e used only
	for charitable purposes and not for the benefit of the donor or o	ionor advisor, or for any other purpos	
	impermissible private benefit?		Yes No
Pa			, Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (e.g., recreation or ple	asure) Preservation of an h	nistorically important land area
	Protection of natural habitat	Preservation of a ce	ortified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	d conservation contribution in the forr	n of a conservation easement on the last
	day of the tax year.	•	
			Held at the End of the Tax Year
а	Total number of conservation easements		<u>2a</u>
b	Total acreage restricted by conservation easements		
¢	Number of conservation easements on a certified historic struc		
đ	Number of conservation easements included in (c) acquired aft		
3	Number of conservation easements modified, transferred, release	ised, extingulshed, or terminated by t	he organization during the tax
	year ▶		
4	Number of states where property subject to conservation ease		•
5	Does the organization have a written policy regarding the period		<u> </u>
•	violations, and enforcement of the conservation easements it h		
6	Staff and volunteer hours devoted to monitoring, inspecting, ar		
7	Amount of expenses incurred in monitoring, inspecting, and en		
8	Does each conservation easement reported on line 2(d) above	satisfy the requirements of section 17	
	and section 170(h)(4)(B)(ii)?		
9	In Part XIV, describe how the organization reports conservation		
	include, if applicable, the text of the footnote to the organization	n's financial statements that describe	s the organization's accounting for
	conservation easements.	Not I I I I I I I I I I I I I I I I I I I	Other Similar Assets
Pa	rt III Organizations Maintaining Collections of A	Art, Mistorical Treasures, Or	Other Similar Assets,
	Complete if the organization answered "Yes" to Form 99	ou, Part IV, line 8.	
-			, h-t
1a	If the organization elected, as permitted under SFAS 116, not to	o report in its revenue statement and	palance sneet works of art, historical
	treasures, or other similar assets held for public exhibition, edu		Dublic service, provide, in Part XIV, the text of
	the footnote to its financial statements that describes these ite		
b	If the organization elected, as permitted under SFAS 116, to re		
	or other similar assets held for public exhibition, education, or r	esearch in turtherance of public servi	ce, provide the following amounts relating to
	these items:		
	(i) Revenues included in Form 990, Part VIII, line 1		
	(ii) Assets included in Form 990, Part X	sergerages and a sergerage and the sergerages and the sergerages and the sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages and the sergerages are sergerages are sergerages and the sergerages ar	ind gain, provide
2	If the organization received or held works of art, historical treas		yai gain, provide
	the following amounts required to be reported under SFAS 116		▶ •
а	Revenues included in Form 990, Part VIII, line 1		Φ
· b	Assets included in Form 990, Part X		

		ATER USERS				182610 Page 2
Pa	rt III Organizations Maintaining (Collections of A	rt, Historical T	reasures, or	Other Similar As:	sets (continued)
3	Using the organization's acquisition, access	ion, and other record	ds, check any of the	ofollowing that a	re a significant use of i	ts collection items
	(check all that apply):					
а	Public exhibition	C	d 🔲 Loan or exc	change programs	3	
· b	Scholarly research		Other			
C	Preservation for future generations					
4	Provide a description of the organization's of	ollections and expla	In how they further	the organization'	s exempt purpose in F	Part XIV.
5	During the year, did the organization solicit of					
_	to be sold to raise funds rather than to be m					Yes No
Pai	t IV Escrow and Custodial Arran					ne 9, or
	reported an amount on Form 990, Pa	art X, line 21.	·			
1a	is the organization an agent, trustee, custoo	lan or other interme	diary for contributio	ns or other asset	s not included	į.
•	on Form 990, Part X?				T T	Yes No
b	If "Yes," explain the arrangement in Part XIV					
,~			- •			Amount
С	Beginning balance		·		1c '	
q	Additions during the year					
θ.	Distributions during the year					
f	Ending balance					
2a	Did the organization include an amount on F					Yes No
	If "Yes," explain the arrangement in Part XIV					
	t V Endowment Funds. Complete		nswered "Yes" to Fo	orm 990, Part IV,	line 10.	
		(a) Current year	(b) Prior year	(c) Two years b	ack (d) Three years ba	ck (e) Four years back
1a	Beginning of year balance	•				
b	Contributions					
	Net investment earnings, gains, and losses					, , , , , , , , , , , , , , , , , , , ,
d	Grants or scholarships					
	Other expenditures for facilities					,
	and programs			İ		
f	Administrative expenses					
g	End of year balance					
2	Provide the estimated percentage of the year		as:			
~ a	Board designated or quasi-endowment					
b	Permanent endowment					•
c		%	,			_
3a	Are there endowment funds not in the posses	ession of the organiz	ation that are held a	and administered	for the organization	
	by:			•	<u>→</u>	Yes No
	(i) unrelated organizations					3a(i)
•	(II) related organizations					
b	If "Yes" to 3a(ii), are the related organizations	s listed as required o	on Schedule R?			3b
4	Describe in Part XIV the Intended uses of the					
Par	t VI Investments - Land, Building	js, and Equipm	ent. See Form 990), Part X, line 10.		
	Description of investment	(a) Cost or o	other (b) Cos	t or other	(c) Accumulated	(d) Book value
		basis (investr	nent) basis	(other)	depreciation	
1a	Land	.,.				
	Buildings					-
	Leasehold improvements				•	
	Equipment		2	27,797.	18,754.	9,043.
	Other					
	Add lines 1a through 1e. (Column (d) must e		X. column (B), line	10(c).)	>	9.043.

Schedule D (Form 990) 2009 IDAHO WATE: Part VII Investments - Other Securities. S	R USERS	ASSOCI	ATION,	INC.	82-0182610 Page
(a) Description of security or category			.,		c) Method of valuation:
(including name of security)		ok value		Cost	or end-of-year market value
Financial derivatives					
Closely-held equity interests		·			
Other				··-··	<u> </u>
			•		
				1	

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)					, <u> </u>
Part VIII Investments - Program Related.	See Form 990.	Part X, line 13	3.		
				(0	c) Method of valuation:
(a) Description of Investment type	(0) 600	ok value	1	Cost	or end of year market value
			•		
		-			
				,	
	<u> </u>				3
	<u> </u>				
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)				···	
Part IX Other Assets. See Form 990, Part X, line					
(a)	Description		·-··		(b) Book value
- Angelin - Ange					
	 				
					· · · · · · · · · · · · · · · · · · ·
				· · · · ·	
		· · · · · · · · · · · · · · · · · · ·	 ,	·	
-					
Total, (Column (b) must equal Form 990, Part X, col (B) lin	e 15.)				
Part X Other Liabilities. See Form 990, Part X				/4.0************************************	·
1. (a) Description of liability			(b) Amount		
Federal income taxes					•
					-
The state of the s					
					•
Total. (Column (b) must equal Form 990, Part X, col (B) line			el		
2. FIN 48 Footnote. In Part XIV, provide the text of the foo	ounote to the c	rganization's	rinancial stat	ements th	nat reports the organization's liability for
uncertain tax positions under FIN 48.					_ · · ·
932053 02-01-10			_		Schedule D (Form 990) 200

Sche	edule D (Form 990) 2009 IDAHO WATER USERS ASSOCIATI	ON, IN	IC.	82-0	<u> 182610 </u>	Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990 to	Audited F	inancial State	∍ments		-1
1	Total revenue (Form 980, Part VIII, column (A), line 12)		1			
2	Total expenses (Form 990, Part IX, column (A), line 25)		2			
3	Excess or (deficit) for the year. Subtract line 2 from line 1					
4	Net unrealized gains (losses) on investments		1 1			
б	Donated services and use of facilities					
6	Investment expenses	4 .	, ,			
7	Prior period adjustments		i I			
8	Other (Describe in Part XIV.)					
_	Total adjustments (net). Add lines 4 through 8					
9	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and					
10	† XII Reconciliation of Revenue per Audited Financial Statemer	ts With F	Revenue per F	leturn		
	Total revenue, gains, and other support per audited financial statements			7 1		
1	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	*************	*******************			
2		2a	_			
а	Net unrealized gains on investments			1		
ь	Donated services and use of facilities			-		
Ç	Recoveries of prior year grants			-		
d	Other (Describe in Part XIV.)			-{ _		
Θ	Add lines 2a through 2d			2e		
3	Subtract line 2e from line 1	************		3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	I I				
а	Investment expenses not included on Form 990, Part VIII, line 7b			-		
b	Other (Describe in Part XIV.)		18-11	-		-
C	Add lines 4a and 4b			4c		
5	Total revenue, Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5		
Pa	t XIII Reconciliation of Expenses per Audited Financial Stateme	nts With	Expenses per	Retur	<u>n</u>	
1	Total expenses and losses per audited financial statements	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1		
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			[
а	Donated services and use of facilities	2a				
ь	Prior year adjustments	2b				
С	Other losses			_]		
d	Other (Describe in Part XIV.)	2d		J.		
Θ	Add lines 2a through 2d			2e		
3	Subtract line 2e from line 1			3		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
, a	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
h	Other (Describe in Part XIV.)	1 1	, , , , , , , , , , , , , , , , , , , ,	1		
	Add lines 4a and 4b			40		•
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	······	********	5		
	t XIV Supplemental Information	······································		-l 		
	olete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III,	lines 1a and	1.4: Part IV. lines 1	Ib and 2t	r: Part V. Ine	4: Part
	e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also comple					
∧, 10 i	5 2, Fat Ai, 1110 0, 1 at Aii, 11103 20 and 45, and 1 ait Aii, 11105 20 and 1517 100 0011 pr	olo imo pari	to provide any da	union in	, i o i i i a ci o i i	
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		_				
		•				

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990. See separate instructions.

Employer Identification number 82-0182610 IDAHO WATER USERS ASSOCIATION, Part I | Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these Items. First-class or charter travel Travel for companions Payments for business use of personal residence			
•	Tax indemnification and gross-up payments Health or social club dues or initiation fees Personal services (e.g., mald, chauffeur, chef)	<u> </u> 		
þ	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part II) to explain	<u>1b</u>		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the Items checked in line 1a?	2	X	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.			
	Compensation committee X Written employment contract		ŀ	
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, dld any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		X
	Participate In, or receive payment from, a supplemental nonqualified retirement plan?	4b		<u> </u>
C	Participate In, or receive payment from, an equity-based compensation arrangement?	4c	ļ	Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		 	
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
а	The organization?	5a		·
b	Any related organization?	_5b		
	!f "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:	_	1	
	The organization?	<u>6a</u>		
b	Any related organization?	6b		
	if "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	not described in lines 5 and 6? If "Yes," describe in Part III	7		
8.	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in	9	ĺ	
	Regulations section 53,4958-6(c)?	U		

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

Schedule J (Form 990) 2009

Page 2

82-0182610

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed. IDAHO WATER USERS ASSOCIATION, INC.

Schedule J (Form 990) 2009

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(I)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

		(B) Breakdown of	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	0	ê	(9)	
(A) Name		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	Retirement and other deferred compensation	Nontaxable benefits	Total of columns (B)(0-(D)	Compensation reported in prior Form 990 or Form 990 Form
	٤	156.393.	11.293		4 676		170 360	}
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	(3)							
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				1			Schedule	Schedule J (Form 990) 2009

SCHEDULE L

(Form 990 or 990-EZ)

Name of the organization

Department of the Treasury Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

➤ Attach to Form 990 or Form 990-EZ. ➤ See separate instructions.

OMB No. 1545-0047

2009

Open To Public Inspection
Employer identification number

			ERS ASSOCIAT			,		32-01	8261	.0	
, , , , , , , , , , , , , , , , , , , 		•	ion 501(c)(3) and sectio		=						
Complete if the orga	nization ans	wered "Yes	" on Form 990, Part IV,	line 25a o	r 25b, or For	m 990·l	Z, Part	V, line 40	Ob,	,	
1 (a) Name of disc	gualified per	(SOD		(h)	Description o	of trans	action			(c) Cor	rected'
(4) (14(1) 0) (10)										Yes	No
			·							ļ .	
		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·				····		<u> </u>	
			·							ļ	
			····							 	
			-						-,,	 	
2 Enter the amount of tax impo	nod on the	organization	managere or disqualifi	od poreon	a during the	VOOLUE	dor			<u></u>	l.,
section 4958						•		- \$			
3 Enter the amount of tax, if an	v on line 2	ahove relm	thursed by the organiza	ation		********	**********	, - \$		······································	
S Effer the smooth of tax, a sail	y, On pile 2,	above, rom	to organiza	,,,,,,	*************		*********	, μ Ψ			
Part II Loans to and/or	From In	terested	Persons.								· · · ·
	nization ans	wered "Yes	on Form 990, Part IV,	line 26. or	Form 990-E	Z. Part \	/. line 38	Ва.			
(a) Name of Interested		to or from	(c) Original principal		ance due) in	(f) App	oroved ard or	(g) W	ritten
person and purpose	the orga	nization?	amount	()		def	ault?	comm	nittee?	agree	
	To	From		·		Yes	No	Yes	No	Yes	No
<u> NORM SEMANKO - PU</u>		X	172,177.	16	<u>6,160.</u>		X	X		X	
NORM SEMANKO - OT		X	2,192.		2,192.		X	<u> </u>	X		X
			<u> </u>					ļ		<u> </u>	
· · · · · · · · · · · · · · · · · · ·								ļ			
								ļ			
		l					<u> </u>	<u> </u>	<u> </u>		<u>. </u>
otal	anas Bo	nofiting l	▶ \$ nterested Persons	16	<u>8,352.</u>		- ,			<u> </u>	
		-									
(a) Name of interested p		wered "Yes"	on Form 990, Part IV, (b) Relationship between		+			(-) A-			<u> </u>
(a) Name of interested p	atson		the or	gan i zation	iteu person i	antu			ıçunı an assistar	d type o ice	ı
										· · · · · · · · · · · · · · · · · · ·	
						'				<u>i</u>	- :
			······································						**		
	-	· ·									
									·····		
Part IV Business Transa	ictions In	ivolving I	nterested Person	s.							
Complete if the organ	ization ansv	wered "Yes"	on Form 990, Part IV,	ine 28a, 2	8b, or 28c.						
(a) Name of interested p	erson		Relationship between in		(c) Amo		(d)		ion of	(e) Sha organiz	aring of zation's
			person and the organiz	ation	transac	non		transacti	IOU	rever	цев?
										Yes	No
						<u> </u>					
							_			<u> </u>	
							1			ı	Ι.

						-					

Instructions for Form 990 or 990-EZ.

SCHEDULE O

Supplemental Information to Form 990

(Form 990)

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

Attach to Form 990.

2009
Open to Public Inspection

Employer identification number Name of the organization IDAHO WATER USERS ASSOCIATION, 82-0182610 FORM 990, PART VI, SECTION A, LINE 6: THE ASSOCIATION HAS DUES PAYING MEMBERS. FORM 990, PART VI, SECTION B, LINE 11: THE EXECUTIVE DIRECTOR REVIEWS AND SIGNS RETURN BEFORE IT IS FILED. FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIATION HAS ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. PART XI, LINE 2C: FORM 990. SELECTION PROCESS HAS NOT CHANGED FROM PRIOR YEAR SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS: (A) NAME OF PERSON: NORM SEMANKO (A) PURPOSE OF LOAN: PURCHASE PERSONAL RESIDENCE (A) NAME OF PERSON: NORM SEMANKO (A) PURPOSE OF LOAN: OTHER RECEIVABLE

Depreciation and Amortization (Including Information on Listed Property) 990

Attachment Sequence No. 67

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service (98) Name(s) shown on return

 See separate instructions. ➤ Attach to your tax return. Business or autivity to which this form relates

Identifying number

IDAHO WATER USERS ASS			RM 990 P			82-0182610
Part I Election To Expense Certain Prope						ou complete Part I.
1 Maximum amount. See the instruction	1	<u> 250,000.</u>				
2 Total cost of section 179 property place	ed in service (se	e instructions)		*************	2	·
3 Threshold cost of section 179 property	before reduction	n in limitation		************	· 3	800,000.
4 Reduction in limitation. Subtract line 3						
5 Dollar limitation for tax year, Subtract line 4 from line					5	·
6 (a) Description of pr	operty	(b) Cost (bus	iness use only)	(c) Electe	d oosl	
						•
		`		····		
		•	· · · · · · · · · · · · · · · · · · ·			
7 Listed property. Enter the amount from	line 29		7		 · · · ·	
8 Total elected cost of section 179 prope						
9 Tentative deduction. Enter the smaller	of line 5 or line 8	***********************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*************	9	
10 Carryover of disallowed deduction from	iline 13 of your 2	008 Form 4562		•••••	10	
11 Business income limitation. Enter the s	maller of busines	s income (not less than z	ero) or line 5		11	
12 Section 179 expense deduction. Add iii					12	
13 Carryover of disallowed deduction to 2			, ▶ 13			
Note: Do not use Part II or Part III below for						
Part II Special Depreciation Allows						·····
14 Special depreciation allowance for qual		, , , , ,				•
the tax year						
15 Property subject to section 168(f)(1) ele						
16 Other depreciation (Including ACRS)			*************		16	3,639.
Part III MACRS Depreciation (Do no	t include listed pi	<u> </u>	i.)			
		Section A		······································	· · · · · · · · · · · · · · · · · · ·	· - · · · · · · · · · · · · · · · · · ·
17 MACRS deductions for assets placed in					17	
18 If you are electing to group any assets placed in serv						
Section B - Assets	Placed in Service During 2009 Tax Year Using the General Depreciation (b) Month and (c) Basis for depreciation					m
(a) Classification of property	year placed In service	(business/invostment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	1	-				
b 6-year property						
c 7-year property						
d 10-year property	1					
e 15-year property]					*
f 20-year property]					
g 25-year property			25 yrs.		S/L	
h Residential rental property	//	·	27.5 yrs.	MM	S/L	
., ricolatorida forta property	/		27.5 yrs,	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
	//	<u> </u>		MM	S/L	
· Section C - Assets Pl	aced in Service	During 2009 Tax Year U	sing the Altern	ative Deprec	lation Syst	em
20a Class life	ĺ				S/L	
b 12-year			· 12 yrs.		S/L	
с 40-уеаr	/		40 yrs.	MM	S/L	
Part IV Summary (See Instructions.)						
21 Listed property. Enter amount from line					21	
22 Total, Add amounts from line 12, lines 1						
Enter here and on the appropriate lines of			tlons - <u>see instr.</u>	***************************************	22	3,639.
23 For assets shown above and placed in s]			100
portion of the basis attributable to section	n 263A costs		23			
916261 LUA For Description Description	A					· · · · · · · · · · · · · · · · · · ·

	2 (2009)		HO WATI											610	
Part V	Listed Propert		utomobiles, o	ertain o	ther vehic	cles, cel	llular tele	phone	e, certain	compute	ers, and	propert	y used fo	or enterta	alnmen
	Note: For any v	rehicle for wi Section A, all	hich you are t of Section B	ising the	e standar ection C il	d mileas applica	ge rate o able.	r dedu	cting lease	expens	e, comp	pleteoni	y 24a, 24	lb, colum	ıns (a)
	Section A	Depreciati	on and Othe	r Inform	ation (C	aution:	See the	instruc	tions for i	mits for	passen	ger auto	mobiles)		
24a Do you	u have evidence to s	upport the bu	siness/Investm	ent use c	laimed?	<u> </u>	/ės 🗀	No.	24b lf "Y	es," is ti	ne evide	nce writ	ten?	Yes	· No
Type (list vo	(a) (b) (c) Type of property placed in investmen (list vehicles first) service use percenta		other basis		/br	(e) Basis for depreciation (business/invastment use only)		(f) Recovery period	Recovery Method/		(h) Depreciation deduction		(i) Elected section 179 cost		
25 Special	depreciation allo	wance for q	ualified listed	propert	y placed	in servi	ice durin	g the to	ax year an	d				· ·	
•	nore than 50% in										. 25				
26 Propert	ty used more that	ո 50% in a q	ualified busin	ess use	:										
		1_1		%									•		
			,	%		,									
				%								<u> </u>			
27 Propert	ty used 50% or le	ss in a quali	fied business	use:			·-·								
				%						S/L·]	
				%						S/L	S/L·]	
		<u> </u>		%			· · · · · · ·			S/L·					
28 Add am	nounts in column	(h), lines 25	through 27. E	Inter he	re and on	i line 21	, page 1				28	<u> </u>			
29 Add am	nounts in column	(I), line 26, E	nter here and	on line	7, page	1 ,,,,,,,,		******					. 29		
			8	Section	B - Infor	mation	on Use	of Veh	nicles						•
f you provi hose vehic	ided vehicles to yelles.	our employe	es, first answ	er the q	uestions	 		see if y	ou meet a	n excep	tion to	complet	ing this s		·
	Total business/investment miles driven during the year (do not include commuting miles)		(a) Vehicle			(b) Vehicle V		(c) (d) /ehicle Vehicle		(e) Vehicle		(f) Vehicle			
-					- '			 						 	,
	ommuting milee d						·		-,,-			 			
	ther personal (nor							1]			
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		<u> </u>	· · · · · · · · · · · · · · · · · · ·					<u> </u>		<u> </u>	
	niles driven during	-						1				}			
Add lines 30 through 32		\			T NI a	1/				\	1		3.5		
4 Was the vehicle available for personal use during off-duty hours?		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No		
	e vehicle used pri						 						 		
	% owner or related							į.							
	her vehicle availat				 					,					
^		-							-				,		
Answer the	se questions to d	Section C	Questions f	-					-				re not m	ore than	5%
	maintain a writter	nolicy state	ement that or	obibits a	all person	al uge r	of vehicle	es incl	uding con	mutina	hy you	r		Yes	No
-	ees?				-				_					103	INU
amplova	maintain a writter	nollev state	ement that or	ohlbits r	nersonal	use of v	vehicles.	excen	t commut	na. hv. v	our	**********	1	·	
employa 18 Do you							-	•							'
38 Do you	ees? See the Inst														
38 Do you employe	ees? See the inst treat all use of ve	hicles by em							employees	about					
employe 9 Do you 10 Do you	treat all use of ve provide more tha	n five vehicle	es to your em												
employe 9 Do you 10 Do you 10 the use	treat all use of ve provide more tha of the vehicles, a	n five vehicle nd retain the	es to your em e information	received	17	· •••••		,,,,,,,,,				*********	••••••	:	
employe 99 Do you 10 Do you 10 the use 11 Do you	treat all use of ve provide more that of the vehicles, a meet the requires	n five vehicle nd retain the nents conce	es to your em information rning qualifie	received autom	d? obile der	nonstra	ation use	? ?		*) = ; • • • • • • •	************	**********	***********	:	
88 Do you employe 39 Do you 10 Do you the use 11 Do you Note: If	treat all use of ve provide more that of the vehicles, a meet the requiren f your answer to 3	n five vehicle nd retain the nents conce	es to your em information rning qualifie	received autom	d? obile der	nonstra	ation use	? ?		*) = ; • • • • • • •	44,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	**********	************		
88 Do you employe 39 Do you 10 Do you the use 11 Do you Note: If	treat all use of ve provide more that of the vehicles, a meet the requires	n five vehicle nd retain the nents conce 7, 38, 39, 40	es to your em e information rning qualifier g, or 41 is "Yes	received autom	d? pobile der pt comple	nonstra	ation use	? ?		hicles.	(e) Amoriiza	tion	************	(f)	
88 Do you employe 89 Do you the use the use Note: If Part VI	treat all use of ve provide more that of the vehicles, a meet the requiren your answer to 3 Amortization (a) Description of the	n five vehicle nd retain the nents conce 7, 38, 39, 40	es to your em e information rning qualifier g, or 41 is "Yea	received d autom s, " <i>do no</i> (b) medization begins	d? obile der ot comple	monstra	ation use	? ?	overed ve (d)	hicles.	(e)	tion	************		
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88 Do you employe 89 Do you the use 11 Do you Note: If Part VI	treat all use of ve provide more that of the vehicles, a meet the requiren your answer to 3 Amortization (a) Description of the	n five vehicle nd retain the nents conce 7, 38, 39, 40	es to your emention information raing qualified, or 41 is "Yesting your 2009 pre your 2009	received automos, " do no (b) (b) Imeritation begins 1 tax yea	d?	monstra ete Sec (c) Ameritzat amount	ation use	?r the c	(d) Code section	hicles.	(⊕) Amoritza périod er per	ition centage	************	(f)	