Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

A	For the	2023 calend	dar year, or tax year begin	ning	, 2023 , a	nd ending		, 20					
В	Check if a	applicable:	C Name of organization FR	IENDS OF WEISER RIVER	TRAIL INC		D E	Employer identificat	ion number				
	Address o	change	Doing business as					82-0495	5183				
_	Name cha	ange	Number and street (or P.O. bo	ox if mail is not delivered to street address)		Room/suite	E 1	Telephone number					
_	nitial retu	ırn	C/O BARB MCGAN	IN 9201 N GRANDMASON									
	Final retu	rn/terminated	City or town, state or province	, country, and ZIP or foreign postal code			G	Gross receipts					
Ξ,	Amended	return	Eagle, ID 8361	16				\$	243,152				
Ξ,	Applicatio	n pending	F Name and address of principa			H(a) Is this a group r	return for subordinates?	Yes X No				
			Same as C abov	<i>r</i> e		H(b) Are all subor	rdinates included?	Yes No				
	Tax-exem	npt status:	501(c)(3) 501(c) () (insert no.) 4947(a)(1) or	527		If "No," attacl	h a list. See instructio	ons —				
J 1	Website:		.WEISERRIVERTRAII	.ORG		H(c) Group exemp	ption number					
K I	Form of o	rganization: X	Corporation Trust Ass	ociation Other	L Year of formati	ion: 1997	M State	of legal domicile:	ID				
Pa	rt I	Summar			'								
	1		•	ion or most significant activities:	TO PRESERVE	THE INT	EGRITY C	OF THE 84 M	IILE RAIL				
		•	<u> </u>	<u>-</u>	-								
ce	TO TRAIL CORRIDOR; TO DEVELOP, MANAGE, AND MAINTAIN A PUBLIC RECREATIONAL TRAIL FOR NON-MOTORIZED USES; AND TO PROTECT AND ENHANCE THE RIPARIAN AND NATURAL HABITATS ALONG THE												
nar		CORRIDOR											
Governance	2	Check this b	ox if the organization of	liscontinued its operations or dispos	sed of more than 25	5% of its net	assets.						
	3			erning body (Part VI, line 1a)			1	3	10				
ფ	4	Number of in	ndependent voting member	s of the governing body (Part VI, li	ne 1b)			4	10				
itie	5	Total numbe	er of individuals employed ir	n calendar year 2023 (Part V, line 2	a)			5	1				
Activities &	6		er of volunteers (estimate if	•	,			6	20				
₹	7a	Total unrelat	ted business revenue from	Part VIII, column (C), line 12				7a	0				
				from Form 990-T, Part I, line 11 .				7b	0				
							rior Year	Curre	ent Year				
	8	Contributions	s and grants (Part VIII, line	1h)			241,9	85	222,956				
ē	9		,	e 2g)			6,3		5,215				
en	10	•	ncome (Part VIII, column (A	1,0		85							
Revenue	11		ue (Part VIII, column (A), lir		8,5		14,896						
_	12		, , ,	must equal Part VIII, column (A), lir			257,9		243,152				
	13			IX, column (A), lines 1-3)	,				0				
	14	Benefits paid	d to or for members (Part I)			0							
	15	Salaries, oth	ner compensation, employed	e benefits (Part IX, column (A), line	s 5-10)		30,7	27	31,471				
ses	16a	Professional	I fundraising fees (Part IX,	column (A), line 11e)					0				
Expenses			ising expenses (Part IX, co	, ,	0								
Ä			ises (Part IX, column (A), lir	· · · · · · · · · · · · · · · · · · ·			278,9	35	299,186				
	18	Total expens	ses. Add lines 13-17 (must	equal Part IX, column (A), line 25)			309,60	62	330,657				
	19	Revenue les	ss expenses. Subtract line 1	18 from line 12			(51,7	24)	(87,505)				
- 5	ß					Beginnin	g of Current Yo	ear End	of Year				
Net Assets or	20	Total assets	(Part X, line 16)			1	2,403,60	64 12	2,315,777				
Ass	21	Total liabilitie	es (Part X, line 26)				1,9	61	1,578				
Set	22	Net assets of	or fund balances. Subtract	line 21 from line 20		1	.2,401,70	03 12	2,314,199				
Pa	rt II	Signatu	ıre Block										
				rn, including accompanying schedules and sticer) is based on all information of which prep		of my knowled	ge and belief, it	is					
uuo,	correct, t	and complete. De	ciaration of preparer (other than on	icely is based on all illionnation of which prep	arei nas any knowledge.								
٠.		BARB	BARA MCGANN										
Sig	n	Signature of office	cer					Date					
Her	e	BARB	BARA MCGANN, PRESI	DENT									
		Type or print nar	me and title										
		Print/Type pre	eparer's name	Preparer's signature	Date		Check X	if PTIN					
Pai			a J McGann CPA	Barbara J McGann CPA	08-16-20	24	self-employe	P00828	3593				
	parer		MCG Fina	ncial Solutions LLC		Firm's	s EIN						
Use	Only	Firm's addres	ss 9201 Gra	indmason Pl		Phon	e no.						
			Eagle ID	83616			20	08-602-2 <u>5</u> 34					
Мау	the IRS	S discuss this	return with the preparer sh	nown above? See instructions .				T	es X No				

82-0495183

Form 990 (2023) FRIENDS OF WEISER Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	х	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	х	
	candidates for public office? If "Yes," complete Schedule C, Part L	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
5	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
_	"Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	۱_		
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			Λ
•	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	Х	
b	, , ,			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С		44-		
ام	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
۵	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	110		Λ
-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part.X	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
45	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	15		37
16	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	13		Х
10	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and JV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			Λ
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			T
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part.II	18	x	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		х
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

Form 990 (2023) FRIENDS OF WEISER RIVER TRAIL INC Page 4 82-0495183 Part IV Checklist of Required Schedules (continued) Yes No 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on 22 Х 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated 23 x Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than 24a \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b 24a х Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?...... 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year 24c 24d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit 25a 25a Х 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? 25b Х Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 26 X 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these 27 x 28 Was the organization a party to a business transaction with one of the following parties (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 28a Х 28b Х A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c х 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 Х 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified 30 Х 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part J 31 х 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 Х 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 33 Х Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, 34 Х 35a 35a Х If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 35b х 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable 36 Х 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 х 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 38 Х

Part V Statements Regarding Other IRS Filings and Tax Compliance

					res	NO	
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	7				
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and						
	reportable gaming (gambling) winnings to prize winners?			1c	x		

Par	Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return	2a 1			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O \dots		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over	er,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		х
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (Fi	BAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		х
b	$ \ \text{Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?} . .$		5b		х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions? $\dots \dots$		6a		х
b	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).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods				
	and services provided to the payor?		7a		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?		7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .		7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7 f		х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as	required?	7g		х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		х
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the				
	sponsoring organization have excess business holdings at any time during the year?		8		х
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		х
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		х
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources				
	against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	, ,	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	_		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state? $\dots \dots \dots$		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which				
	the organization is licensed to issue qualified health plans	13b			
С	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O $$.		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or				
	excess parachute payment(s) during the year? $ \dots $		15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .		16		х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities				
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17		
	If "Yes," complete Form 6069.				

Part VI

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

1a b 2	Enter the number of voting members of the governing body at the end of the tax year		Yes	No
b 2	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
2	if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
2	committee, explain on Schedule O.			
2				
2	Enter the number of voting members included in line 1a, above, who are independent			
3	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	2		
3	any other officer, director, trustee, or key employee?	2	Х	
		3		37
4	supervision of officers, directors, trustees, or key employees to a management company or other person?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		x
6	Did the organization become aware during the year of a significant diversion of the organizations assets?	6	v	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint	-	Х	
, a	one or more members of the governing body?	7a	х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	74	1	
	stockholders, or persons other than the governing body?	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	7.0		Λ
•	the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	_		
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	x	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	x	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		х
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		Х
b	Other officers or key employees of the organization	15b		х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	4.5		
	with a taxable entity during the year?	16a		x
b				
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the	401		
500	organization's exempt status with respect to such arrangements?	16b		
	List the states with which a copy of this Form 900 is required to be filed.			
17 18	List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
.0	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	(3)s only) available for public inspection. Indicate now you made these available. Check all that apply. X Own website X Upon request X Other (explain on Schedule O)			
	Own wobsite Another's website A Open request A Other (Explain on Schedule O)			
19				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
19 20				

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

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

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

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

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

	(C)									
(A)	(B)	Position		(D)	(E)	(F)				
Name and title	Average	(do not check more than one box, unless person is both an officer and a director/trustee)				Reportable	Reportable	Estimated amount		
Name and the	hours					compensation	compensation	of other		
	per week		Fo For For For For For For For For For F		from the	from related	compensation			
	(list any	악교			organization (W-2/ 1099-MISC/	organizations (W-2/ 1099-MISC/	from the organization and			
	hours for related	dire	stitut	Officer	y en	ghes	Former	1099-NEC)	1099-NEC)	related organizations
	organizations	ot al	ona		Key employee	ée t cor	·			
	below	Individual trustee or director	Institutional trustee		/ee	nper				
	dotted line)	Ф	tee			Highest compensated employee				
						ă				
(1) ALAN STONEMAN	5.00									
DIRECTOR		х						0	0	0_
(2) ELSA FREEMAN	5.00									
DIRECTOR		х						0	0	0
(3) PAT TRAINOR	5.00									
DIRECTOR		х						0	0	0
(4)MICHAEL BEAVERS	5.00									
DIRECTOR		х						0	0	0
(5) PAM LAKEY	5.00									
DIRECTOR		Х						0	0	0
(6) RON HUNDAHL	10.00									
VICE PRESIDENT		Х		х				0	0	0
(7)BARB_MCGANN	30.00									
PRESIDENT		Х		х				0	0	0
(8) PAM HAYNES	10.00									
SECRETARY		Х		х				0	0	0
(9)BARBARA MCGANN	20.00									
TREASURER		Х		х				0	0	0_
(10)										
(11)										
<u>(12)</u>										
(13)										
(14)										
									1	= ()

EEA Form 990 (2023)

Form 990 (2023) FRIENDS OF WEISER	RIVER I	TRAIL INC		82-0495	183	Page 8
Part VII Section A. Officers, Directors, Tr	rustees,	Key Employees, and I	lighest Comp	ensated Empl	oyees (coi	ntinued)
		(C)				
(A)	(B)	Position	(D)	(E)	(F)	

	(A) Name and title	(B) Average hours per week	Average box, unless person is beautiful officer and a director/truper week						(D) Reportable compensation from the	(E) Reportable compensation from related		com	(F) ated amo	
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)		organ	om the ization a organiz	
<u>(15)</u>														
<u>(16)</u>											+			
<u>(17)</u>											+			
<u>(18)</u>														
<u>(19)</u>														
(20)											+	-		
<u>(21)</u>														
(22)														
(23)											+	-		
(24)														
(25)														
1b	Subtotal			• •										
c	Total from continuation sheets to Part VII, Sect										_			
d 2	Total (add lines 1b and 1c)	ot limited to							0 received more th	nan \$100,000 o				0
	reportable compensation from the organiza	tion										\neg	Yes	0 No
3	Did the organization list any former officer, direct	tor, trustee, l	key en	nploy	/ee,	or h	ighest	con	npensated					
	employee on line 1a? If "Yes," complete Schedul											3		X
4	For any individual listed on line 1a, is the sum of re organization and related organizations greater th													
	individual											4		х
5	Did any person listed on line 1a receive or accrue			-			_							
<u>Cast:</u>	for services rendered to the organization? If "Yes	s," complete	Schea	lule .	J for	suc	h pers	on .				5		<u>x</u>
<u>Secti</u>	on B. Independent Contractors Complete this table for your five highest cor	mnansatad	inder	anc	lant	cor	ntracto	ore t	that received mo	re than \$100 ()00 of			
•	compensation from the organization. Repor	-	-										tax ve	ear.
	(A)	,							(B)			(C)		
	Name and business addres	s							Description of service	es	Com	npensa	ation	
-														
	Total combined to the desired of the second	alian P							1 -1 \					
2	Total number of independent contractors (in	-					ose II	stec	a above) who					

Form 990 (2023) FRIENDS OF WEISER RIVER TRAIL INC Part VIII Statement of Revenue

		Check if Schedule O contains a response	onse	or note to any li	ne in this Part V	III		
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns	1a					3001010 012 014
	b	, 0	1b	32,968				
nts nts	C	'	1c	29,446				
Contributions, Gifts, Grants and Other Similar Amounts	١.		1d	29,440				
ts, (d	_	1e	107 512				
ia gi	e f	` ` ` `	16	107,513				
Sim	f	All other contributions, gifts, grants, and similar amounts not included above	4.	F3 000				
er ic		_	1f	53,029				
를	g	Noncash contributions included in						
ag		· ·	1g					
	h	Total. Add lines 1a-1f	• • •		222,956			
			ŀ	Business Code				
ġ.		LEASES	- 1	531190	5,215	5,215		
و خ	b		-					
Senne	C		-					
Program Service Revenue	d		_					
Бō.	e		_					
<u>~</u>		All other program service revenue						
	g				5,215			
	3	Investment income (including dividends, intere						
	_	other similar amounts)		F	85	85		
	4	Income from investment of tax-exempt bond p						
	5	Royalties						
		(i) Real		(ii) Personal				
	b	Less: rental expenses 6b						
	l .	Rental income or (loss) 6c						
	d	Net rental income or (loss)						
	7a	Gross amount from (i) Securities		(ii) Other				
		sales of assets						
		other than inventory 7a						
	b	Less: cost or other basis						
e		and sales expenses 7b						
venue	С	Gain or (loss)						
	d	Net gain or (loss)						
Other Re	8a	Gross income from fundraising						
₹		events (not including \$ 29,446						
		of contributions reported on line						
		1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	С	Net income or (loss) from fundraising events						
	9a	Gross income from gaming						
		activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	С	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less						
	100		10a					
	b	Less: cost of goods sold	10b					
				Business Code				
δί	11a	EVENTS	ŀ	713940	14,896	14,896		
nor Tree	b							
scellanor Revenue	С		_					
Miscellanous Revenue	d	All other revenue	.					
≥	е	Total. Add lines 11a-11d			14,896			
		Total revenue. See instructions			243,152	20,196	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).	
Check if Schedule O contains a response or note to any line in this Part IX	

	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		. ,	3	
-	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	27,460	27,460		
8	Pension plan accruals and contributions (include	,	•		
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	4,011	4,011		
11	Fees for services (nonemployees):	,	•		
а	Management				
b	Legal				
С	Accounting	360		360	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	757	410	347	
13	Office expenses	1,164		1,164	
14	Information technology	1,120		1,120	
15	Royalties				
16	Occupancy	204	204		
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	363		363	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,197	4,197		
23	Insurance	7,940	7,940		
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а	TRAIL DEVELOPMENT EXPENSES	185,513	156,041	29,472	
b	TRAIL MAINTENANCE	75,939	75,939		
С	MEMBERSHIP AND NEWSLETTER	1,602		1,602	
d	DUES	798		798	
е	All other expenses	19,229	18,016	1,213	
25	Total functional expenses. Add lines 1 through 24e	330,657	294,218	36,439	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation. Check here if				
	following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part	<u>× </u>		
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	. 79,686	1	88,701
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	•	3	
	4	Accounts receivable, net	. 2,505	4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons	•	5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) \dots		6	
s	7	Notes and loans receivable, net	•	7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 12,069,9	38		
	b	Less: accumulated depreciation	14 12,009,221	10c	12,005,024
	11	Investments - publicly traded securities	. 312,252	11	222,052
	12	Investments - other securities. See Part IV, line 11	•	12	
	13	Investments - program-related. See Part IV, line 11	•	13	
	14	Intangible assets	•	14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		16	12,315,777
	17	Accounts payable and accrued expenses		17	1,578
	18	Grants payable		18	
	19	Deferred revenue	•	19	
	20	Tax-exempt bond liabilities	•	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	•	21	
Se	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
jab		controlled entity or family member of any of these persons	•	22	
-	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	•	24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	. 1,961	26	1,578
		Organizations that follow FASB ASC 958, check here			
S		and complete lines 27, 28, 32, and 33.			
2	27	Net assets without donor restrictions		27	
3ala	28	Net assets with donor restrictions	•	28	
<u>Б</u>		Organizations that do not follow FASB ASC 958, check here			
훕		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
sets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	12,314,199
Net	32	Total net assets or fund balances		32	12,314,199
	33	Total liabilities and net assets/fund balances	. 12,403,664	33	12,315,777

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		243,	152
2	Total expenses (must equal Part IX, column (A), line 25)	2		330,	657
3	Revenue less expenses. Subtract line 2 from line 1	3		(87,	505)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12	401,	703
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			1
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10	12	314,	199
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: X Cash				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both.				
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both.				
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		. 2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		. 3a		х
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 on Schedule O and describe any steps taken to undergo such audits		. 3b		
EA			For	n 990 (2023)

SCHEDULE A (Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Name of the organization **Employer identification number** FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. С Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV. Sections A. D. and E. d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations f Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see instructions) above (see instructions)) document? instructions) Yes No (A) (B) (C) (D) (E) Total

82-0495183 Page 2

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

	on A. Public Support				İ		
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	132,100	192,518	185,382	236,738	222,956	969,694
2	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3	132,100	192,518	185,382	236,738	222,956	969,694
5	The portion of total contributions by						
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.						969,694
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	132,100	192,518	185,382	236,738	222,956	969,694
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
	similar sources	5,850	15	13	1,051	85	7,014
9	Net income from unrelated business				-		
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)	2,265					2,265
11	Total support. Add lines 7 through 10	_					978,973
12	Gross receipts from related activities, etc.	(see instructio	ns)			12	
13	First 5 years. If the Form 990 is for the or	•	•			a section 501(d	c)(3)
	organization, check this box and stop her	•			•	•	, , ,
Secti	on C. Computation of Public Suppo						
14	Public support percentage for 2023 (line 6			1, column (f))		14	99.05 %
15	Public support percentage from 2022 Sch					15	98.50 %
16a	33 1/3% support test - 2023. If the organ					1/3% or more,	check this
	box and stop here. The organization qua						
b	33 1/3% support test - 2022. If the organ	nization did not	check a box o	n line 13 or 16	a, and line 15 i	s 33 1/3% or m	
	this box and stop here. The organization	qualifies as a p	oublicly suppor	ted organization	on		
17a	10%-facts-and-circumstances test - 20	•		•			_
	10% or more, and if the organization mee	_					
	Part VI how the organization meets the fa						
	organization			-	· ·		
b	10%-facts-and-circumstances test - 20						_
~	15 is 10% or more, and if the organization	_					
	in Part VI how the organization meets the					-	-
	organization			-	=		
18	Private foundation. If the organization di						ee
	instructions						_

Schedule A (Form 990) 2023 EEA

82-0495183

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	fumished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
~	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
_	line 6.)						
Secti	on B. Total Support						
	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6	(1)	(4)		(27)	(3)	()
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for the or	ganization's fi	rst, second, thi	rd, fourth, or fi	fth tax year as	a section 501(c)(3)
	organization, check this box and stop her	e					
Secti	on C. Computation of Public Suppor	t Percentag	je				
15	Public support percentage for 2023 (line 8	, column (f), c	divided by line	13, column (f))		15	%
16	Public support percentage from 2022 Sch	edule A, Part	III, line 15 .			16	%
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2023 (I			y line 13, colu	mn (f))	17	%
18	Investment income percentage from 2022			-		18	%
19a	33 1/3% support tests - 2023. If the orga					ore than 33 1/3	3%, and line
	17 is not more than 33 1/3%, check this be						
b	33 1/3% support tests - 2022. If the organizati	-	_	•			
	line 18 is not more than 33 1/3%, check this bo						
20	Private foundation. If the organization die	-	_			-	_

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

	Section .	A. All	Support	ing Orga	nizations
--	-----------	--------	---------	----------	-----------

Secti	ion A. All Supporting Organizations		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing		163	NO
-	documents? If "No," describe in Part VI how the supported organizations are designated. If designated by			
	class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status			
	under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	lines 3b and 3c below.	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and			
	satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the			
	organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)			
_	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3с		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If			
	"Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion	41-		
_	despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	Did the organization support any foreign supported organization that does not have an IRS determination			
	under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)			
	purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"	70		
ou	answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN			
	numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action;			
	(iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action			
	was accomplished (such as by amendment to the organizing document).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already			
	designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to			
	anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited			
	by one or more of its supported organizations, or (iii) other supporting organizations that also support or			
	benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor			
	(as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity			
_	with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line			
0-	7? If "Yes," complete Part I of Schedule L (Form 990).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more			
	disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which	9a		
D	the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit	30		
Ū	from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9с		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated			
	supporting organizations)? If "Yes," answer line 10b below.	10a		

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

determine whether the organization had excess business holdings.)

Part I	V Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI.	11c		
Section	on B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,	_		
	supervised, or controlled the supporting organization.	2		
Section	on C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	_		
Casti	the supported organization(s).	1		
Section	on D. All Type III Supporting Organizations		V	NI -
_			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	4		
2	organization's governing documents in effect on the date of notification, to the extent not previously provided? Were any of the organization's officers directors or trustees either (i) appointed or elected by the supported	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI</i>			
	how the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have			
3	a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Section	on E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see	inst	ructio	ons).
a	The organization satisfied the Activities Test. <i>Complete line 2 below.</i>	, ,,,,,		
b	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instruc	ctions)		
2	Activities Test. Answer lines 2a and 2b below.	,	Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's			
	involvement, one or more of the organization's supported organization(s) would have been engaged in? If			
	"Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would			
	have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

(see instructions).

	True III Non Franctionally Integrated F00(a)(2) Comparing Or	~ ~	82-049:	5183 Fage 0
Part				
1	Check here if the organization satisfied the Integral Part Test as a qualifying			-
	instructions. All other Type III non-functionally integrated supporting organ	ızatı	ons must complete Section	
Secti	on A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection			
	of gross income or for management, conservation, or maintenance of			
	property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Secti	on B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			(3) 33 33 7
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Secti	on C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to	Ī		
-	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functiona		ntegrated Type III support	ing organization
-		,	2 7 / r / p 0	J - J

EEA Schedule A (Form 990) 2023

e Excess from 2023

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Sect	on D - Distributions				Current Year			
1	1 Amounts paid to supported organizations to accomplish exempt purposes 1							
2	Amounts paid to perform activity that directly furthers exer							
	organizations, in excess of income from activity							
3	Administrative expenses paid to accomplish exempt purpo	oses of supported organ	izations	3				
4	Amounts paid to acquire exempt-use assets	3		4				
5	Qualified set-aside amounts (prior IRS approval required)	- provide details in Part	VI)	5				
6	Other distributions (describe in Part VI). See instructions.		/	6				
7	Total annual distributions. Add lines 1 through 6.			7				
8	Distributions to attentive supported organizations to which	the organization is resp	onsive					
_	(provide details in Part VI). See instructions.	3		8				
9	Distributable amount for 2023 from Section C, line 6			9				
10	Line 8 amount divided by line 9 amount			10				
Sect	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2023	าร	(iii) Distributable Amount for 2023			
1_	Distributable amount for 2023 from Section C, line 6							
2	Underdistributions, if any, for years prior to 2023							
	(reasonable cause required - explain in Part VI). See							
	instructions.							
3	Excess distributions carryover, if any, to 2023							
a	From 2018							
b	From 2019							
C	From 2020							
d	From 2021							
е	From 2022							
f	Total of lines 3a through 3e							
g	Applied to underdistributions of prior years							
h	Applied to 2023 distributable amount							
i	Carryover from 2018 not applied (see instructions)							
<u>j</u> _	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.							
4	Distributions for 2023 from							
	Section D, line 7: \$							
a	Applied to underdistributions of prior years							
b	Applied to 2023 distributable amount							
C	Remainder. Subtract lines 4a and 4b from line 4.							
5	Remaining underdistributions for years prior to 2023, if							
	any. Subtract lines 3g and 4a from line 2. For result							
	greater than zero, explain in Part VI. See instructions.							
6	Remaining underdistributions for 2023. Subtract lines 3h							
	and 4b from line 1. For result greater than zero, explain in							
	Part VI. See instructions.							
7	Excess distributions carryover to 2024. Add lines 3j							
	and 4c.							
8	Breakdown of line 7:							
a	Excess from 2019							
b	Excess from 2020							
C	Excess from 2021							
d	Excess from 2022							

EEA Schedule A (Form 990) 2023

Schedule A (Form 990) 2023 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization

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

2023

FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule 🗵 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. **Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
FRIENDS OF WEISER RIVER TRAIL INC

Employer identification number 82-0495183

	V			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
_				
art	Contributore (c	oo inetructione)	 Use duplicate copies of Part Lif additional spa 	nco ie noodod
	COMBIDATE	ee manuchonai	i use guoncale cobles of Fall i il additional suc	ice is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	GREG LUCE 6608 N CRANTINI WAY Meridian ID 83646	\$5,750	Person X Payroll Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person

SCHEDULE D (Form 990)

Supplemental Financial Statements

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Name o	of the organization			Employer identification number
FRIE	NDS OF WEISER RIVER TRAIL INC			82-0495183
Pa	rt I Organizations Maintaining Donor Advised F	unds or Other S	Similar Funds or Ac	counts
	Complete if the organization answered "Yes" o	n Form 990, Part	IV, line 6.	
			r advised funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in	writing that the asse	ets held in donor advised	
-	funds are the organization's property, subject to the organiza	-		
6	Did the organization inform all grantees, donors, and donor a			
Ū	only for charitable purposes and not for the benefit of the don	_	-	
	conferring impermissible private benefit?			
Par		<u> </u>		
ı aı	Complete if the organization answered "Yes" o	n Form 990 Part	+ I\/ line 7	
1	•			
ı	Purpose(s) of conservation easements held by the organizat			historically important land area
	Preservation of land for public use (for example, recreation	in or education)		historically important land area
	Protection of natural habitat		☐ Preservation of a	certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation co	ntribution in the form of	
	easement on the last day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			
b	Total acreage restricted by conservation easements			
С	Number of conservation easements on a certified historic str			2c
d	Number of conservation easements included on line 2c, acqu	uired after July 25, 2	2006, and not	
	on a historic structure listed in the National Register			1
3	Number of conservation easements modified, transferred, re	leased, extinguishe	d, or terminated by the o	organization during the
	tax year			
4	Number of states where property subject to conservation eas	sement is located _		
5	Does the organization have a written policy regarding the per	riodic monitoring, in:	spection, handling of	
	violations, and enforcement of the conservation easements it	holds?		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	andling of violation	s, and enforcing conserv	ation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, ar	nd enforcing conservatio	n easements during the year
8	Does each conservation easement reported on line 2d above	e satisfy the require	ments of section 170(h)	(4)(B)(i)
	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conservat			
	sheet, and include, if applicable, the text of the footnote to the			
	organization's accounting for conservation easements	3		
Par	· ·	of Art. Historic	al Treasures, or 0	Other Similar Assets
	Complete if the organization answered "Yes" o			
1a	If the organization elected, as permitted under FASB ASC 95			d balance sheet works
	of art, historical treasures, or other similar assets held for put			
	service, provide in Part XIII the text of the footnote to its final			•
b	If the organization elected, as permitted under FASB ASC 95			
D	-			
	art, historical treasures, or other similar assets held for public	exilibilion, education	ווע, טו ופטפמוטוו ווו ועתחפו	rance of public service,
	provide the following amounts relating to these items:			•
	(i) Revenue included on Form 990, Part VIII, line 1			-
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical tre			gain, provide the
	following amounts required to be reported under FASB ASC	=		
а	Revenue included on Form 990, Part VIII, line 1			\$
b	Assets included in Form 990, Part X			\$

Par	t III Organizations Maintaining C	ollections of A	rt, His	storical T	reasures,	or Ot	her Similar A	Assets	(cont	inued)
3	Using the organization's acquisition, accession	n, and other records	, check a	any of the fo	llowing that r	nake si	gnificant use of its	3		
	collection items (check all that apply):			_						
а	Public exhibition		d	Loan or	exchange p	rogram				
b	Scholarly research		е	Other						
С	Preservation for future generations									
4	Provide a description of the organization's coll	ections and explain	how the	ey further the	organization	n's exen	npt purpose in Pa	ırt		
	XIII.									
5	During the year, did the organization solicit or	receive donations of	fart, his	torical treas	ures, or other	similar		_		_
	assets to be sold to raise funds rather than to		art of the	e organization	on's collection	n?		<u> </u>	Yes	No
Par			_			_			_	
	Complete if the organization a	nswered "Yes" (on For	m 990, P	art IV, line	9, or	reported an a	mount o	n Fo	rm
	990, Part X, line 21.									
1a	Is the organization an agent, trustee, custodiar								.,	□
	included on Form 990, Part X?				• • • • • •			• • □	Yes	∐ No
b	If "Yes," explain the arrangement in Part XIII a	ina complete the foll	owing ta	abie.						
	Danissian balance					4		mount		
C	Beginning balance									
d	Additions during the year									
e f	Ending balance									
2a	Did the organization include an amount on For						_		Voc	No
b	If "Yes," explain the arrangement in Part XIII.	· · · · ·	-				•	_		
Par		OTICOR FIGIC II THE CX	piariatio	ITTIGO DOCTI	provided on i	uit /till			<u>··</u>	
. 4.	Complete if the organization a	nswered "Yes" o	on For	m 990. Pa	art IV. line	10.				
		(a) Current year		rior year	(c) Two years		(d) Three years bad	:k (e)	our year	rs back
1a	Beginning of year balance	(.,	(/ -		(-,)		(4)	. (5)	<u> </u>	
b	Contributions									
С	Net investment earnings, gains, and									
	losses									
d	Grants or scholarships									
е	Other expenditures for facilities and									
	programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the currer	nt year end balance	(line 1g	, column (a)) held as:					
а	Board designated or quasi-endowment	%								
b	Permanent endowment %									
С	Term endowment%									
	The percentages on lines 2a, 2b, and 2c should	d equal 100%.								
3a	Are there endowment funds not in the posses	sion of the organiza	tion that	are held an	d administere	ed for th	e			
	organization by:							_	Ye	s No
	(i) Unrelated organizations?							3a	(i)	
	(ii) Related organizations?							3a	(ii)	
b	If "Yes" on line 3a(ii), are the related organization	tions listed as requir	ed on S	chedule R?				3	b	
4	Describe in Part XIII the intended uses of the		wment f	unds.						
Par			_							
-	Complete if the organization a	nswered "Yes" (on For	m 990, P	art IV, line	11a. S	See Form 990), Part <i>)</i>	(, line	10.
	Description of property	(a) Cost or other		' '	other basis		Accumulated	(d)	Book val	ue
		(investmen	τ)	,	other)	d	lepreciation			
1a	Land			12,0	000,000			12	,000	,000
b	Buildings									
C	Leasehold improvements			1	60 600					
d	Equipment				69,938		64,914		5	,024
E Total	Other		V lina	100 001:::::::	(P)			1.		. 024
ı olal.	Add lines 1a through 1e. (Column (d) must eq	uuri Uilli 330, Fdll	л, ше	oo, colullill	٠٠٠٠				.,005	,024

	(a) Description of security or category (including name of security)		(b) Book value	(c) Method of valuation: Cost or end-of-year market value	
(1) Financial				Cost of en	u-or-year marker value
` '	eld equity interests				
(3) Other		Ī			
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)	on /h) must equal Form 000. Part V. line 12, col./Pl)				
Part VIII	In (b) must equal Form 990, Part X, line 12, col.(B)) Investments - Program Related	• • •			
I ait viii	Complete if the organization answered "Yes"	on Forr	n 990 Part IV lin	ne 11c. See Form	n 990 Part X line 13
	•	0111 011			
	(a) Description of investment		(b) Book value	1 '	ethod of valuation: d-of-year market value
(1)					<u> </u>
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	nn (b) must equal Form 990, Part X, line 13, col. (B))				
	Other Assets				
Part IX	Other Assets Complete if the organization answered "Ves"	on Form	n 000 Part IV lin	o 11d Soo Form	000 Port V line 15
Part IX	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
		on Forr	n 990, Part IV, lin	ne 11d. See Form	n 990, Part X, line 15
(1)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4)	Complete if the organization answered "Yes"	on Forn	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4) (5)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4) (5) (6)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4) (5) (6) (7)	Complete if the organization answered "Yes"	on Forr	n 990, Part IV, lin	ne 11d. See Form	
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B))			ne 11d. See Form	
(1) (2) (3) (4) (5) (6) (7) (8) (9)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities				(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes"				(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25.	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability		n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25.	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3) (4)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3) (4) (5)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3) (4) (5) (6)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3) (4) (5) (6) (7)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column Part X 1. (1) Federal (2) (3) (4) (5) (6)	Complete if the organization answered "Yes" (a) Description (b) must equal Form 990, Part X, line 15 col. (B)) Other Liabilities Complete if the organization answered "Yes" line 25. (a) Description of liability	on Forr	n 990, Part IV, lin		(b) Book value

EEA

Part :			Return
	Complete if the organization answered "Yes" on Form 990, Pa	art IV, line 12a.	
1	Total revenue, gains, and other support per audited financial statements $\dots \dots$		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
С	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
е	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:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
С	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Part	XII Reconciliation of Expenses per Audited Financial Stateme	ents With Expenses pe	r Return
	Complete if the organization answered "Yes" on Form 990, Pa	art IV, line 12a.	
1	•		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	
С	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
е	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:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
С	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5
Part	XIII Supplemental Information		
Provide	the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, li	nes 1b and 2b; Part V, line 4; F	Part X, line
2; Part	XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any	additional information.	
01. E	ndowment funds intended uses (Part V, line 4)		
ENDOW	MENT FUNDS ARE USED FOR MAINTENANCE OF THE 84 MILE CORP	RIDOR.	

Schedule D (Form 990) 2023

SCHEDULE G (Form 990)

Department of the Treasury

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Employer identification number Name of the organization FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply. 1 Mail solicitations e Solicitation of non-government grants а ☐ Internet and email solicitations Solicitation of government grants b Phone solicitations Special fundraising events С d In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, 2a Yes No or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (v) Amount paid to (iii) Did fundraiser have (vi) Amount paid to (iv) Gross receipts (i) Name and address of individual (or retained by) custody or control of (or retained by) (ii) Activity from activity or entity (fundraiser) fundraiser listed in contributions? organization col. (i) Yes No 1 2 3 4 5 6 7 8 9 10 Total List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Schedule G (Form 990) 2023

If "No," explain:

If "Yes," explain:

10a

EEA

Schedule G (Form 990) 2023 FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (b) Event #2 (c) Other events (a) Event #1 (d) Total events (add col. (a) through **IDAHOGIVES** BOISE OPEN 3 col. (c)) (total number) (event type) (event type) Revenue Gross receipts 1 7,503 4,376 8,869 20,748 2 Less: Contributions 3 Gross income (line 1 minus line 2) 7,503 4,376 8,869 20,748 4 Cash prizes . 5 Noncash prizes 6 Rent/facility costs Direct Expenses Food and beverages 8 Entertainment 9 Other direct expenses 10 11 Net income summary. Subtract line 10 from line 3, column (d) 20,748 Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (a) Bingo (c) Other gaming Revenue bingo/progressive bingo col. (a) through col. (c)) Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses No 6 Volunteer labor No 7 8 9 Enter the state(s) in which the organization conducts gaming activities:

Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

2023

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Employer identification number

FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 01. Officer, directors, etc. family relationship (Part VI, line 2) Two of the directors are sisters. Karin Lakey and Pam Lakey. If there is any items coming to a vote about either one of them, the other is recused from voting. Friends of Weiser River Trail conducts no business with either director. 02. Members or stockholder classes and rights (Part VI, line 6) THE ORGANIZATION HAS MEMBERS THAT PAY DUES. 03. Member election for additional members (Part VI, line 7a) MEMBERS IN GOOD STANDING (HAVE PAID THEIR DUES) VOTE TO ELECT THE BOARD OF DIRECTOR POSITIONS ANNUALLY. DIRECTORS SERVE A THREE YEAR TERM WITH A ROTATIONAL SCHEDULE. FROM THE DULY ELECTED BOARD, AN ELECTION IS HELD TO APPOINT OFFICERS ANNUALLY. 04. Form 990 governing body review (Part VI, line 11) THE FORM 990 IS PRESENTED BY THE TREASURER AND REVIEWED BY THE ENTIRE BOARD OF DIRECTORS BEFORE IT IS FILED. 05. Conflict of interest policy compliance (Part VI, line 12c) FRIENDS OF WEISER RIVER TRAIL HAVE A WRITTEN CONFLICT OF INTEREST POLICY. DIRECTORS ARE REQUIRED TO DISCLOSE ANNUALLY ANY CONFLICTS OF INTEREST. THE POLICY IS MONITORED AND ENFORCED AT EACH OF THE MONTHLY MEETINGS, WITH EXPLANATIONS OF ANY CONFLICTS RECORDED IN THE MEETING MINUTES, ALONG WITH HOW IT WAS HANDLED. DIRECTORS THAT HAVE A CONFLICT ARE RECUSED FROM DISCUSSING OR VOTING ON ANY MATTERS THAT ARE IN ANY WAY A CONFLICT OF INTEREST.

Schedule O (Form 990) 2023 Name of the organization Employer identification number FRIENDS OF WEISER RIVER TRAIL INC 82-0495183 06. Form 990 availability to public (Part VI, line 18) ALL PUBLIC INFORMATION DOCUMENTS ARE MADE AVAILABLE AT THE ORGANIZATION'S ANNUAL MEETING AND TO THE PUBLIC UPON REQUEST. THE COMPLETED 990 IS ALSO POSTED ON THE ORGANIZATION'S WEBSITE. 07. Governing documents, etc, available to public (Part VI, line 19) GOVERNING DOCUMENTS (POLICIES, MINUTES, CONTRACTS, BYLAWS, ARTICLES OF INCORPORATION) ARE AVAILABLE TO THE PUBLIC UPON REQUEST. REQUESTS CAN BE MADE TO ANY OFFICER, OR AT A MONTHLY MEETING.

EEA Schedule O (Form 990) 2023

Form **4562**

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

Attachment Sequence No. 179

Business or activity to which this form relates Identifying number Name(s) shown on return FRIENDS OF WEISER RIVER TRAIL IN FORM 990 - 1 82-0495183 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 Total cost of section 179 property placed in service (see instructions) 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 6 (a) Description of property (b) Cost (business use only) Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 9 10 10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2023 4,197 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction 19a 3-year property b 5-year property 7-year property d 10-year property e 15-year property 20-year property g 25-year property 25 yrs. S/L h Residential rental 27.5 yrs. NMMS/I 27.5 yrs. MM S/L property S/L i Nonresidential real 39 yrs. MM MM S/L property Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System 20a Class life S/L S/L 12 yrs. **b** 12-year c 30-year 30 yrs. MM S/L S/L d 40-vear 40 vrs. Part IV Summary (See instructions.) 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions 4,197 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23