

**Return of Organization Exempt From Income Tax**

**2013**

Open to Public Inspection

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

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning JAN 1, 2013, and ending DEC 31, 2013

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization UPPER DESCHUTES RIVER CAUTION  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) PO BOX 3042 Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code SUNRISE OR 97707

**D** Employer identification number 03-0557393  
**E** Telephone number 541-974-6153  
**G** Gross receipts \$ 36,737

**F** Name and address of principal officer: CARL JENSEN ABOVE  
**H(a)** Is this a group return for subsidiaries?  Yes  No  
**H(b)** Are all subsidiaries included?  Yes  No  
 If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c)1  (insert no.)  4947(a)(1) or  527

**J** Website: UDRC.ORG **H(c)** Group exemption number

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: 2003 **M** State of legal domicile: OR

Part I Summary						
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>CREATE AND MAINTAIN @ HEALTHY, SCENIC, AND SUSTAINABLE ENVIRONMENT ON UPPER DESCHUTE RIVER</u>				
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)	3	26		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	26		
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1		
	6	Total number of volunteers (estimate if necessary)	6	50		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0		
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0			
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	83,059	Current Year	36,735
	9	Program service revenue (Part VIII, line 2g)		6	2	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)				
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	83,065	36,737		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)				
	14	Benefits paid to or for members (Part IX, column (A), line 4)				
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,896	9,495		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)				
	b	Total fundraising expenses (Part IX, column (D), line 25)				
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	77,327	32,955			
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	87,223	42,850			
19	Revenue less expenses. Subtract line 18 from line 12	4,842	6,113			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	25,169	End of Year	7,022
	21	Total liabilities (Part X, line 26)		12,901		767
	22	Net assets or fund balances. Subtract line 21 from line 20	12,368	6,255		

**Part II Signature Block**  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign here**  
 Signature of officer: John Moore TRSA Date: 5/13/2014  
 Type or print name and title

**Paid Preparer Use Only**  
 Preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed P.I.N. \_\_\_\_\_  
 Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_  
 Firm's address: \_\_\_\_\_ Phone no.: \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No  
 For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2013)

**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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	9000		9000	
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	895		895	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	1901		1901	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	3901			3901
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	3212		3212	
13 Office expenses	4293		4293	
14 Information technology	60		60	
15 Royalties				
16 Occupancy	1364		1364	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	763		763	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	363		363	
23 Insurance	2172		2172	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BANK SERVICE	123		123	
b TAXES	45		45	
c				
d				
e All other expenses	14758	14758		
25 Total functional expenses. Add lines 1 through 24e	42,850	14,758	24,191	3,901
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 <input type="checkbox"/> 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 X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	7,792	<b>1</b>	2,741
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .	11,940	<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	2,150	<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .	2,000	<b>6</b>	4,000
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	144	<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>		
	<b>11</b> Investments—publicly traded securities . . . . .	1,143	<b>10c</b>	281
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>11</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>14</b> Intangible assets . . . . .		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	25,169	<b>15</b>	7,022	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	200	<b>16</b>	60
	<b>18</b> Grants payable . . . . .	11,940	<b>17</b>	
	<b>19</b> Deferred revenue . . . . .		<b>18</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>19</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>20</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>21</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>22</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>23</b>	
	<b>25</b> 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 . . . . .	661	<b>24</b>	707
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	12,801	<b>25</b>	767
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		<b>26</b>	
	<b>27</b> Unrestricted net assets . . . . .	6,163	<b>27</b>	5,255
	<b>28</b> Temporarily restricted net assets . . . . .	6,205	<b>28</b>	1,000
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances . . . . .</b>	12,368	<b>33</b>	6,255	
<b>34</b> <b>Total liabilities and net assets/fund balances . . . . .</b>	25,169	<b>34</b>	7,022	

**Part 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	36,737
2	Total expenses (must equal Part IX, column (A), line 25)	2	42,850
3	Revenue less expenses. Subtract line 2 from line 1	3	<6,113>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,366
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	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,225

**Part 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: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		/
b Were the organization's financial statements audited by an independent accountant? . . . . . 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		/
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in 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 Single Audit Act and OMB Circular A-133? . . . . .		/
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		/