

Return of Organization Exempt from Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type See specific instructions. BONNEVILLE ENVIRONMENTAL FOUNDATION 133 S W SECOND AVENUE #410 PORTLAND, OR 97204

D Employer Identification Number 93-1248274 E Telephone number (503) 248-1905 F Accounting method Cash [] Accrual [X] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

- H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? Yes [] No [X] H (b) If Yes enter number of affiliates H (c) Are all affiliates included? Yes [] No [] H (d) Is this a separate return filed by an organization covered by a group ruling? Yes [] No [X]

G Web site WWW BONENVFDN ORG

J Organization type (check only one) [X] 501(c) 3 (insert no) [] 4947(a)(1) or [] 527

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

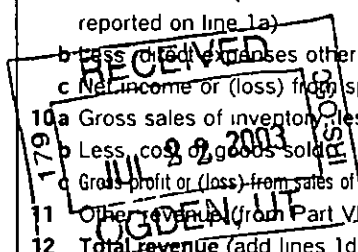
I Enter 4 digit GEN M Check [] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 1,678,297

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Total. Includes sub-rows for 1a-1c, 6a-6c, 8a-8c, 9a-9b, 10a-10b. Total revenue (line 12) is 1,338,954. Total expenses (line 17) is 1,039,675. Net assets at end of year (line 21) is 5,499,872.

SCANNED JUL 29 2003



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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) SEE STM 3 (cash \$ 317,864 non cash \$)	317,864	317,864		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	116,940	69,186	31,788	15,966
26	Other salaries and wages	273,018	212,924	58,310	1,784
27	Pension plan contributions				
28	Other employee benefits	60,130		60,130	
29	Payroll taxes	29,674	22,155	6,307	1,212
30	Professional fundraising fees				
31	Accounting fees	17,815		17,815	
32	Legal fees	7,022	4,038	2,984	
33	Supplies	9,279	9	9,270	
34	Telephone	13,332	10	13,322	
35	Postage and shipping	2,910	1,228	1,682	
36	Occupancy	27,972		27,972	
37	Equipment rental and maintenance	2,745		2,745	
38	Printing and publications	7,604	6,049	1,555	
39	Travel	16,240	15,686	554	
40	Conferences, conventions, and meetings	5,001	4,864	137	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	7,310		7,310	
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 4	124,819	203,424	-82,212	3,607
b					
c					
d					
e					
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	1,039,675	857,437	159,669	22,569

Joint Costs Check if you are following SOP 98.2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <input type="checkbox"/> SEE STATEMENT 5	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a SEE STATEMENT 6	
(Grants and allocations \$ 317,864)	857,437
b	
(Grants and allocations \$)	
c	
(Grants and allocations \$)	
d	
(Grants and allocations \$)	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	857,437

Part IV Balance Sheets (See Instructions)

Note		(A)		(B)		
Where required attached schedules and amounts within the description column should be for end of year amounts only		Beginning of year		End of year		
ASSETS	45	Cash – non-interest bearing		16,573	45	100
	46	Savings and temporary cash investments		1,617,183	46	1,593,138
	47a	47a	379,994			
		b	Less allowance for doubtful accounts	9,400	47c	379,994
	48a	48a	4,556,909			
		b	Less allowance for doubtful accounts	3,875,271	48c	3,680,011.
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	51a	Other notes & loans receivable (attach sch)			
		b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use			52	70,767
	53	Prepaid expenses and deferred charges		94,062	53	263,467
	54	Investments – securities (attach schedule)			54	
	55a	Investments – land, buildings, & equipment basis <input type="checkbox"/> Cost <input type="checkbox"/> FMV				
		b	Less accumulated depreciation (attach schedule)		55c	
	56	Investments – other (attach schedule)			56	
	57a	57a	42,622			
		b	Less accumulated depreciation (attach schedule) STATEMENT 7	13,546	57c	12,072
	58	Other assets (describe <input type="checkbox"/> STATEMENT 7)			58	
59	Total assets (add lines 45 through 58) (must equal line 74)		5,626,035	59	5,999,549	
LIABILITIES	60	Accounts payable and accrued expenses		9,550	60	140,547
	61	Grants payable		256,537	61	234,375
	62	Deferred revenue		59,355	62	111,505
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax exempt bond liabilities (attach schedule)			64a	
		b	Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 8)			65	13,250
66	Total liabilities (add lines 60 through 65)		325,442	66	499,677	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		1,344,434	67	1,501,064
	68	Temporarily restricted		3,956,159	68	3,998,808
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72 column (A) must equal line 19, column (B) must equal line 21)		5,300,593	73	5,499,872
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		5,626,035	74	5,999,549

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

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

a	Total revenue, gains, and other support per audited financial statements	a	1,241,954
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$ 3,000		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	SEE STM 9 \$ -100,000		
	Add amounts on lines (1) through (4)	b	-97,000
c	Line a minus line b	c	1,338,954
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,338,954

a	Total expenses and losses per audited financial statements	a	1,042,675
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$ 3,000		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	b	3,000
c	Line a minus line b	c	1,039,675
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,039,675

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 10				
-----		116,940	7,530	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If 'Yes,' attach schedule - see instructions

Part VII Analysis of Income-Producing Activities (See instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	20,144	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					360,764
103 Other revenue a _____					
b MISCELLANEOUS			1	977	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				21,121	360,764
105 Total (add line 104, columns (B), (D), and (E))					381,885

Note Line 105 plus line 1d Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
11	SEE STATEMENT 11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay pr
 - b Did the organization, during the year, pay premiums, directly or indi
- Note If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

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 information furnished by taxpayer.

Signature of officer: Angus Duncan
Type or print name and title: Angus Duncan

Paid Preparer's Use Only

Preparer's signature: Gary McGee
Firm's name (or yours if self-employed) address and ZIP + 4: GARY MCGEE & CO
522 S W FIFTH AVENUE, ST
PORTLAND, OR 97204-2130

SCHEDULE A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

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

2002

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

BONNEVILLE ENVIRONMENTAL FOUNDATION

Employer identification number

93-1248274

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
ROBERT HARMON ----- VASHON, WASHINGTON 98070	VICE PRESIDENT FULL TIME	77,175	2,534	0
----- -----	----- -----	----- -----	----- -----	----- -----
----- -----	----- -----	----- -----	----- -----	----- -----
----- -----	----- -----	----- -----	----- -----	----- -----
----- -----	----- -----	----- -----	----- -----	----- -----
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE ----- -----	----- -----	----- -----
----- -----	----- -----	----- -----
----- -----	----- -----	----- -----
----- -----	----- -----	----- -----
----- -----	----- -----	----- -----
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See instructions)

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ N/A
- (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)
- Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities
- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)
- a Sale, exchange, or leasing of property?
- b Lending of money or other extension of credit?
- c Furnishing of goods, services, or facilities?
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
- e Transfer of any part of its income or assets?
- 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)
- 4 Do you have a section 403(b) annuity plan for your employees?

	Yes	No
1		X
2a		X
2b		X
2c		X
2d	X	
2e		X
3		X
4	X	

SEE FORM 990, PART V

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	966,109	936,136	537,041	306,636	2,745,922
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	107,852	52,323	20,191	1,754	182,120
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets SEE STMT 12	73	1,715			1,788
23 Total of lines 15 through 22	1,074,034	990,174	557,232	308,390	2,929,830
24 Line 23 minus line 17	1,074,034	990,174	557,232	308,390	2,929,830
25 Enter 1% of line 23	10,740	9,902	5,572	3,084	
26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24					26a 58,597
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b 674,209
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 2,929,830
d Add Amounts from column (e) for lines 18 182,120 19 1,788 22 1,788 26b 674,209					26d 858,117
e Public support (line 26c minus line 26d total)					26e 2,071,713
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 70.71%
27 Organizations described on line 12 N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' Do not file this list with your return Enter the sum of such amounts for each year (2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2001) (2000) (1999) (1998)					
c Add Amounts from column (e) for lines 15 16 17 20 21					27c
d Add Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

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

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement) ----- ----- -----		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred)	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table –		
If the amount on line 40 is –	The lobbying nontaxable amount is –	
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter 0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720		

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities (See instructions)
 (For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

Yes	No	Amount

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

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

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

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

Summary table with columns Yes/No and rows for categories 51 a (i), a (ii), b (i) through b (vi), and c.

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

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

Main table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

BONNEVILLE ENVIRONMENTAL FOUNDATION

93-1248274

STATEMENT 1
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

GREEN TAGS	\$ 700,107
GROSS SALES	\$ 700,107
LESS RETURNS & ALLOWANCES	0
NET SALES	\$ 700,107
LESS COST OF GOODS SOLD	339,343
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 360,764</u>

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

FMV ADJ OF CONTRIBUTIONS REC	\$ -100,000
TOTAL	<u>\$ -100,000</u>

STATEMENT 3
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY	WATERSHED	
DONEE'S NAME	KOOTENAI TRIBE OF IDAHO	
DONEE'S ADDRESS	PO BOX 1269 BONNERS FERRY, ID 83805	
AMOUNT GIVEN		\$ 35,000
CLASS OF ACTIVITY	WATERSHED	
DONEE'S NAME	SEA RESOURCES	
DONEE'S ADDRESS	PO BOX 187 CHINOOK, WA 98614	
AMOUNT GIVEN		53,150
CLASS OF ACTIVITY	WATERSHED	
DONEE'S NAME	NORTHWEST WATERSHED INSTITUTE	
DONEE'S ADDRESS	2215 S E 55TH AVENUE PORTLAND, OR 97215	
AMOUNT GIVEN		43,700
CLASS OF ACTIVITY	WATERSHED	
DONEE'S NAME	CLEARWATER BIOSTUDIES	
DONEE'S ADDRESS	P O BOX 615 MARCOLA, OR 97475-0615	
AMOUNT GIVEN		63,334
CLASS OF ACTIVITY	WATERSHED/RENEWABLE	
DONEE'S NAME	GRAND RONDE MODEL WATERSHED	
DONEE'S ADDRESS	10901 ISLAND AVENUE LA GRANDE, OR 97850	
AMOUNT GIVEN		6,660
CLASS OF ACTIVITY	RENEWABLE	

BONNEVILLE ENVIRONMENTAL FOUNDATION

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**STATEMENT 3 (CONTINUED)
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS**
CASH GRANTS AND ALLOCATIONS

DONEE'S NAME	WESTERNSUN COOPERATIVE		
DONEE'S ADDRESS	17610 SPRING HILL PLACE		
	GLADSTONE, OR 97027		
AMOUNT GIVEN		\$	8,992
CLASS OF ACTIVITY	WATERSHED		
DONEE'S NAME	JOHNSON CREEK WATERSHED COUNCI		
DONEE'S ADDRESS	P O BOX 82584		
	PORTLAND, OR 97282		
AMOUNT GIVEN			34,528
CLASS OF ACTIVITY	WATERSHED/RENEWABLE		
DONEE'S NAME	KOOTENAI TRIBE OF IDAHO		
DONEE'S ADDRESS	PO BOX 1269		
	BONNERS FERRY, ID 83805		
AMOUNT GIVEN			2,500
CLASS OF ACTIVITY	RENEWABLE		
DONEE'S NAME	NWSEED		
DONEE'S ADDRESS	2724 SOUTH ELMWOOD PLACE		
	SEATTLE, WA 98144		
AMOUNT GIVEN			60,000
CLASS OF ACTIVITY	RENEWABLE		
DONEE'S NAME	LAST MILE COOPERATIVE		
DONEE'S ADDRESS	1050 CAPITOL WAY S , SUITE B		
	OLYMPIA, WA 98501		
AMOUNT GIVEN			10,000
		TOTAL GRANTS AND ALLOCATIONS	\$ <u>317,864</u>

**STATEMENT 4
FORM 990, PART II, LINE 43
OTHER EXPENSES**

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT & GENERAL</u>	(D) <u>FUNDRAISING</u>
BOARD EXPENSES	6,371		6,371	
CERTIFICIATION EXPENSES	10,538	10,538		
COSTS OF GREEN TAGS	39,959	39,959		
INDIRECT COSTS ALLOCATION		97,744	-101,351	3,607
INSURANCE	3,417		3,417	
MARKETING DEVELOPMENT	8,955	8,955		
MISCELLANEOUS	3,619	1,001	2,618	
OTHER CONTRACT SERVICES	50,340	43,607	6,733	
PROJECT/GRANT DEVELOPMENT	1,620	1,620		
TOTAL	\$ <u>124,819</u>	\$ <u>203,424</u>	\$ <u>-82,212</u>	\$ <u>3,607</u>

BONNEVILLE ENVIRONMENTAL FOUNDATION

93-1248274

**STATEMENT 5
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

ENCOURAGING AND FUNDING PROJECTS THAT DEVELOP AND/OR APPLY CLEAN, ENVIRONMENTALLY PREFERRED, RENEWABLE POWER AND ACQUIRE, MAINTAIN, PRESERVE, RESTORE, PROTECT AND/OR SUSTAIN FISH AND WILDLIFE HABITAT WITHIN THE PACIFIC NORTHWEST

**STATEMENT 6
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
RENEWABLE ENERGY PROGRAM - THE FOUNDATION SUPPORTS THE DEVELOPMENT OF CAREFULLY SELECTED RENEWABLE ENERGY PROJECTS THE LONG-TERM GOAL IS TO DISPLACE THERMAL GENERATION RESOURCES IN THE PACIFIC NORTHWEST WITH NEW, LOW ENVIRONMENTAL IMPACT RENEWABLE ENERGY RESOURCES	78,992	141,273
WATERSHED RESTORATION PROGRAM - THE FOUNDATION SUPPORTS RESTORATION OF DAMAGED WATERSHED ECOSYSTEMS IT SUPPORTS COMMUNITIES TRYING TO HEAL THEIR LOCAL WATERSHEDS BY SUPPORTING WATERSHED RESTORATION PROJECTS GROUNDED IN THE BEST AVAILABLE WATERSHED SCIENCE	229,712	298,209
GREEN POWER MARKET BUILDING - PROMOTES AND MARKETS GREEN POWER PRODUCTS TO PUBLIC UTILITIES, BUSINESSES, GOVERNMENT AGENCIES AND THE GENERAL PUBLIC THE PROGRAM IS DESIGNED TO BRING TOGETHER CUSTOMERS THAT WANT TO SUPPORT ADDITIONAL RENEWABLE RESOURCES WITH QUALIFIED SUPPLIERS AND ULTIMATELY SUPPORT THE MAXIMUM AMOUNT OF NEW RENEWABLE ENERGY GENERATION AT THE LOWEST POSSIBLE COST		373,020
PROJECT DEVELOPMENT - THE FOUNDATION ACTIVELY PROMOTES AND FACILITATES THE DEVELOPMENT OF NEW RENEWABLE ENERGY PROJECTS OR NEW WATERSHED RESTORATION PROJECTS	9,160	44,935
	<u>\$ 317,864</u>	<u>\$ 857,437</u>

**STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 39,332	\$ 28,576	\$ 10,756
IMPROVEMENTS	3,290	1,974	1,316
TOTAL	<u>\$ 42,622</u>	<u>\$ 30,550</u>	<u>\$ 12,072</u>

BONNEVILLE ENVIRONMENTAL FOUNDATION

93-1248274

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

BOOK OVERDRAFT

	\$	13,250
TOTAL	\$	<u>13,250</u>

STATEMENT 9
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

LOSS RECONCOGNIZED FMV CONTRIBUTIONS REC

	\$	-100,000
TOTAL	\$	<u>-100,000</u>

STATEMENT 10
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MARK O HATFIELD 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	CHAIRMAN PART-TIME	\$ 3,000	\$ 0.	\$ 0
RALPH CAVANAGH 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	VICE-CHAIR PART-TIME	0	0	0
RACHEL SHIMSHAK 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	SECRETARY PART-TIME	0	0	0
BRETT WILCOX 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	TREASURER PART-TIME	0	0	0
WILLIAM DRUMMOND 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	MEMBER PART-TIME	1,500	0	0
DON FRISBEE 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	MEMBER PART-TIME	0	0	0
JIM LICHATOWICH 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	MEMBER PART-TIME	3,000	0	0
JAIME PINKHAM 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	MEMBER PART-TIME	0	0	0

BONNEVILLE ENVIRONMENTAL FOUNDATION

93-1248274

STATEMENT 10 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
WILLIAM TOWEY 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	MEMBER PART-TIME	\$ 3,000	\$ 0	\$ 0
ANGUS DUNCAN 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	PRESIDENT FULL-TIME	106,440	7,530	0
STEVE HICKOK 133 SW SECOND AVE, STE 410 PORTLAND, OR 97204	EX-OFFICIO NONE	0	0	0
	TOTAL	\$ 116,940	\$ 7,530.	\$ 0

STATEMENT 11
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
102	NET PROCEEDS FROM THE SALE OF GREEN TAGS GREEN TAGS REPRESENT THE ENVIRONMENTAL ATTRIBUTES ASSOCIATED WITH ELECTRICITY GENERATION FROM NEW RENEWABLE TECHNOLOGIES LIKE WIND AND SOLAR ENERGY, AND REFLECT THE AVOIDED POLLUTION THAT RESULTS FROM SUBSTITUTING NEW WIND, SOLAR, AND OTHER RENEWABLE SOURCES FOR COAL OR GAS BEF'S GREEN TAGS SUPPORT NEW RENEWABLE ELECTRICITY GENERATION AND HELP BUILD A MARKET FOR RENEWABLE ENERGY

STATEMENT 12
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2001	(B) 2000	(C) 1999	(D) 1998	(E) TOTAL
OTHER REVENUE	\$ 73	\$ 1,715	\$ 0	\$ 0	\$ 1,788
TOTAL	\$ 73	\$ 1,715	\$ 0	\$ 0	\$ 1,788

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Note** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)
Note Form 990-T corporations requesting an automatic 6 month extension — check this box and complete Part I only

All other corporations (including Form 990 C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization BONNEVILLE ENVIRONMENTAL FOUNDATION	Employer identification number 93-1248274
	Number, street, and room or suite number. If a P.O. box, see instructions 133 S W SECOND AVENUE #410	
	City, town, or post office. For a foreign address, see instructions PORTLAND, OR 97204	state ZIP code

Check type of return to be filed (file a separate application for each return)

- | | | |
|----------------------------------------------|----------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL | <input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990 T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041 A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group** check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3 month (6 month for **990-T corporation**) extension of time until 8/15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ calendar year 20 02 or
- ▶ tax year beginning _____, 20 _____ and ending _____, 20 _____

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990 BL, 990 PF, 990 T, 4720 or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0

b If this application is for Form 990 PF or 990 T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ 0

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0

Signature and Verification

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, and that I am authorized to prepare this form.

Signature ▶  Title ▶ CPA Date ▶ 5/14/03