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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047 2009 Open to Public Inspection
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A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009				
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization ROCKY MOUNTAIN ELK FOUNDATION INC		D Employer identification number 81-0421425
		Doing Business As		E Telephone number (406) 523-4500
		Number and street (or P O box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 59,235,290
		5705 GRANT CREEK RD		
		City or town, state or country, and ZIP + 4 MISSOULA, MT 59808		
F Name and address of principal officer ALLEN M DAVID 5705 GRANT CREEK RD MISSOULA, MT 59808		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☒ No If "No," attach a list (see instructions) H(c) Group exemption number ▶		
I Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ www.rmef.org				

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1984	M State of legal domicile MT
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Part I	Summary
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Activities & Governance	1	Briefly describe the organization's mission or most significant activities THE MISSION OF THE ROCKY MOUNTAIN ELK FOUNDATION IS TO ENSURE THE FUTURE OF ELK, OTHER WILDLIFE, AND THEIR HABITAT THE MISSION IS ACCOMPLISHED BY PROTECTING, CONSERVING, RESTORING AND ENHANCING WILDLIFE HABITAT
	2	Check this box ☒ 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 22
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 22
	5	Total number of employees (Part V, line 2a) 5 154
	6	Total number of volunteers (estimate if necessary) 6 10,000
7a Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . 7a 927,644		
b Net unrelated business taxable income from Form 990-T, line 34 . . . 7b -4,510		

Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	46,440,915	19,596,877
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,594,729	12,036,775
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	337,730	-37,233
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,322,339	9,335,095
			61,695,713	40,931,514

Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,000	2,000
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,770,870	8,065,979
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	34,969	191,484
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,409,047		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	51,401,384	32,515,809
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	59,211,223	40,775,272
	19	Revenue less expenses Subtract line 18 from line 12	2,484,490	156,242

Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	48,787,709	48,724,285
	21	Total liabilities (Part X, line 26)	13,202,819	11,425,257
	22	Net assets or fund balances Subtract line 21 from line 20	35,584,890	37,299,028

Part II	Signature Block
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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 all information of which preparer has any knowledge			
	*****		2010-11-15	
	Signature of officer		Date	
	LORI PARKER Treasurer			
	Type or print name and title			

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶			EIN ▶
				Phone no ▶

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization’s mission

THE MISSION OF THE ROCKY MOUNTAIN ELK FOUNDATION IS TO ENSURE THE FUTURE OF ELK, OTHER WILDLIFE, AND THEIR HABITAT THE MISSION IS ACCOMPLISHED BY PROTECTING, CONSERVING, RESTORING AND ENHANCING WILDLIFE HABITAT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If “Yes,” describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If “Yes,” describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code) (Expenses \$ 19,909,521 including grants of \$) (Revenue \$ 9,017,498)
	LAND CONSERVATION AND PROTECTION REPRESENTS LAND ACQUISITIONS, CONSERVATION EASEMENTS, LAND AND REAL ESTATE DONATIONS, CONTRIBUTIONS, AND LAND EXCHANGES RMEF IDENTIFIES AND PRIORITIZES THE MOST CRUCIAL ELK RANGE AND HABITAT THROUGH THE USE OF ADVANCED HABITAT MAPPING TECHNOLOGY AND A 100 POINT RANKING SYSTEM THIS IMPORTANT HABITAT IS PROTECTED THROUGH LAND ACQUISITIONS, USUALLY FOLLOWED BY A CONVEYANCE TO A GOVERNMENT MANAGEMENT AGENCY CONSERVATION EASEMENTS ALLOW LANDOWNERS TO PROTECT THEIR LAND IN PERPETUITY LAND AND REAL ESTATE DONATIONS ALLOW RMEF TO PROTECT HABITAT OR RAISE FUNDS FOR MISSION ACCOMPLISHMENT RMEF ALSO PARTICIPATES IN LAND EXCHANGES WITH GOVERNMENT AGENCIES AND PRIVATE LANDOWNERS AT THE CLOSE OF 2009, RMEF HAD PERMANENTLY PROTECTED 898,913 ACRES OF CRITICAL ELK HABITAT

4b	(Code) (Expenses \$ 7,342,556 including grants of \$) (Revenue \$ 1,163,073)
	CONSERVATION PROJECTS REPRESENTS PROJECTS TO IMPROVE THE ESSENTIAL FORAGE, WATER, COVER AND SPACE COMPONENTS OF WILDLIFE HABITAT TYPES OF PROJECTS INCLUDE RESTORING ASPEN COMMUNITIES, FIGHTING THE SPREAD OF NOXIOUS WEEDS, BOOSTING RANGELAND PRODUCTIVITY WITH PRESCRIBED BURNING, AND THINNING OF FORESTS RMEF FUNDS WATER DEVELOPMENT PROJECTS AS WELL AS FENCING PROJECTS TO PROVIDE BETTER DISTRIBUTION OF WILDLIFE AND LIVESTOCK RMEF ALSO FUNDS A VARIETY OF SCIENTIFIC RESEARCH STUDIES TO BETTER MANAGE ELK OR THEIR HABITAT RESEARCH TOPICS INCLUDE ELK CALF MORTALITY, NUTRITION, PREDATION, LIVESTOCK INTERACTION, DISEASE, MIGRATIONS AND GENETICS AT THE CLOSE OF 2009, RMEF HAD ENHANCED 4,866,634 ACRES OF CRITICAL ELK HABITAT

4c	(Code) (Expenses \$ 5,690,763 including grants of \$) (Revenue \$ 1,473,724)
	MEMBERSHIP SERVICES REPRESENTS THE COSTS OF PROVIDING BENEFITS TO ALL ROCKY MOUNTAIN ELK FOUNDATION MEMBERS, INCLUDING CERTAIN COSTS RELATED TO BUGLE MAGAZINE RMEF OFFERS SEVERAL LEVELS OF MEMBERSHIP, WITH DIFFERENT BENEFITS AT EACH LEVEL RMEF PROVIDES A VARIETY OF GIFTS TO ITS MEMBERS IN APPRECIATION OF THEIR SUPPORT ITEMS VARY WITH LEVELS OF MEMBERSHIP, INCLUDING AN ANNUAL SUBSCRIPTION TO BUGLE-ELK COUNTRY AND THE HUNT, DECALS, LAPEL PINS, PERSONALIZED PLAQUES AND JACKETS MEMBERS ALSO RECEIVE EDUCATIONAL MEMBERSHIP MATERIALS AND HABITAT PROTECTION AND CONSERVATION BROCHURES MEMBERS ARE ALSO INVITED TO ATTEND ANY NUMBER OF RMEF LOCAL OR NATIONAL EVENTS AT THE CLOSE OF 2009, RMEF HAD 158,769 MEMBERS

4d	Other program services (Describe in Schedule O)
	(Expenses \$ 2,291,429 including grants of \$ 2,000) (Revenue \$ 382,480)
4e	Total program service expenses \$ 35,234,269

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

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	927	
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	154	
	b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			3a	Yes
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	Yes
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes
b If "Yes," enter the name of the foreign country: CA See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .			5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c	No
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?			6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	No
7 Organizations that may receive deductible contributions under section 170(c).				
a 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	Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year			7d	0
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .			7f	No
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g	No
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h	No
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	No
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?			9a	No
b Did the organization make a distribution to a donor, donor advisor, or related person?			9b	No
10 Section 501(c)(7) organizations. Enter				
a 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				
a 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	No
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year			12b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . . .	1a	22	
b	Enter the number of voting members that are independent . . .	1b	22	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . . .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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 in Schedule O	9		No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	Yes	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ DOUGLAS GREEN CPA 5705 GRANT CREEK ROAD MISSOULA, MT 59808 (406) 523-4500

1b Total	752,222	73,407
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **5**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
SEAMLESS EVENT SOLUTIONS 12838 A NE AIRPORT WAY PORTLAND, OR 97230	AUDIO/VISUAL	140,587
NORTHWEST MANAGEMENT INC 233 PALOUSE RIVER DR MOSCOW, ID 83843	FOREST THINNING	251,004
HERITAGE FRAMES & FINE ART 4416 STABLE LN FORT COLLINS, CO 80525	FRAMING	171,137
GES EXPOSITION SERVICES 7050 LINDELL AVE LAS VEGAS, NV 89118	CONVENTION SERVICES	143,688
EM BROWN INC 329 MT JOY RD CLEARFIELD, PA 16830	HABITAT RECLAMATION	427,788

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **8**

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a						
	b	Membership dues	1b	5,713,822					
	c	Fundraising events	1c						
	d	Related organizations	1d						
	e	Government grants (contributions)	1e	1,648,289					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	12,234,766					
	g	Noncash contributions included in lines 1a-1f \$ 6,229,481							
	h	Total. Add lines 1a-1f		19,596,877					
Program Service Revenue			Business Code						
	2a	MEMBERSHIP REVENUE	900,099	1,473,724	1,473,724				
	b	LAND SALES	900,099	9,017,498	9,017,498				
	c	HUNTING	900,099	382,480	382,480				
	d	CONTRACT REVENUE	900,099	1,113,073	1,113,073				
	e	CONSERVATION EDUCATION	900,099	50,000	50,000				
	f	All other program service revenue							
	g	Total. Add lines 2a-2f		12,036,775					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		239,807			239,807		
	4	Income from investment of tax-exempt bond proceeds . . .		0					
	5	Royalties		123,559			123,559		
	6a	Gross Rents	(i) Real	(ii) Personal					
			17,765						
			22,450						
			-4,685						
	d	Net rental income or (loss)		-4,685		-4,685			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
			1,875,221						
			2,152,261						
			-277,040						
	d	Net gain or (loss)		-277,040			-277,040		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	17,840,014					
			b	Less direct expenses b	12,666,590				
			c	Net income or (loss) from fundraising events . . .	5,173,424			5,173,424	
	9a	Gross income from gaming activities See Part IV, line 19	a	5,054,046					
			b	Less direct expenses b	2,497,340				
			c	Net income or (loss) from gaming activities . . .	2,556,706			2,556,706	
	10a	Gross sales of inventory, less returns and allowances	a	1,281,814					
b			Less cost of goods sold b	965,135					
c			Net income or (loss) from sales of inventory . . .	316,679	306,354	10,325			
Miscellaneous Revenue		Business Code							
11a	MISCELLANEOUS	900,099	155,468			155,468			
b	GRAZING FEE/LEASE INCOME	900,099	91,940			91,940			
c	ADVERTISING IN MAGAZINE	541,800	922,004		922,004				
d	All other revenue								
e	Total. Add lines 11a-11d		1,169,412						
12	Total revenue. See Instructions		40,931,514	12,343,129	927,644	8,063,864			

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) but are not required to complete columns (B), (C), and (D).

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 U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	2,000	2,000		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	459,071	180,387	219,862	58,822
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	5,660,894	3,715,854	1,594,819	350,221
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	435,164	282,472	125,940	26,752
9	Other employee benefits	978,148	508,591	420,675	48,882
10	Payroll taxes	532,702	333,114	164,984	34,604
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	19,772	15,999	3,408	365
c	Accounting	34,983	27,571	7,323	89
d	Lobbying	21,380	21,380		
e	Professional fundraising See Part IV, line 17	191,484			191,484
f	Investment management fees	20,648	19,596	848	204
g	Other	664,009	613,682	39,114	11,213
12	Advertising and promotion	330,566	190,169	96,524	43,873
13	Office expenses	4,352,773	3,484,507	575,092	293,174
14	Information technology	753	421	314	18
15	Royalties	0			
16	Occupancy	412,454	341,108	58,443	12,903
17	Travel	1,274,631	677,233	525,443	71,955
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	86,894	51,506	31,197	4,191
20	Interest	6,712	5,171	1,243	298
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,017,091	779,863	169,050	68,178
23	Insurance	66,105	55,282	8,962	1,861
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	MEMBERSHIP BENEFITS	1,355,159	1,355,159		
b	LAND PROTECTION	8,991,702	8,991,702		
c	CONSERVATION PROJECTS	7,507,800	7,507,800		
d	CONSERVATION EASEMENTS	5,883,764	5,883,764		
e	BAD DEBT EXPENSE	296,595	84,973	30,168	181,453
f	All other expenses	172,018	104,965	58,547	8,507
25	Total functional expenses. Add lines 1 through 24f	40,775,272	35,234,269	4,131,956	1,409,047
26	Joint costs. Check here ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			3,104,346	1	4,288,451
	2	Savings and temporary cash investments			1,607,000	2	1,132,000
	3	Pledges and grants receivable, net			1,296,969	3	1,886,190
	4	Accounts receivable, net			2,300,419	4	1,373,489
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L				6	0
	7	Notes and loans receivable, net				7	0
	8	Inventories for sale or use			1,731,950	8	2,230,424
	9	Prepaid expenses and deferred charges			707,227	9	740,992
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	35,060,234			
	b	Less accumulated depreciation	10b	8,374,223	27,965,436	10c	26,686,011
	11	Investments—publicly traded securities			6,506,336	11	8,466,702
	12	Investments—other securities. See Part IV, line 11				12	0
	13	Investments—program-related. See Part IV, line 11			2,968,000	13	1,320,000
	14	Intangible assets				14	0
	15	Other assets. See Part IV, line 11			600,026	15	600,026
	16	Total assets. Add lines 1 through 15 (must equal line 34)			48,787,709	16	48,724,285
Liabilities	17	Accounts payable and accrued expenses			2,395,762	17	3,894,295
	18	Grants payable				18	
	19	Deferred revenue			2,485,053	19	1,367,952
	20	Tax-exempt bond liabilities			4,458,861	20	4,283,338
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			2,194,554	23	181,784
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			1,668,589	25	1,697,888
	26	Total liabilities. Add lines 17 through 25			13,202,819	26	11,425,257
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			12,011,760	27	12,994,460
	28	Temporarily restricted net assets			17,815,534	28	18,252,549
	29	Permanently restricted net assets			5,757,596	29	6,052,019
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			35,584,890	33	37,299,028
	34	Total liabilities and net assets/fund balances			48,787,709	34	48,724,285

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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? . . .		No
b Were the organization's financial statements audited by an independent accountant?	Yes	
c If "Yes," to 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	Yes	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis		
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?		No
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 . . .		No

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

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.

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION INC	Employer identification number 81-0421425
---	--

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

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)
- 9

☒

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 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)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

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 that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	21,556,663	21,259,537	38,146,605	46,440,915	19,596,877	147,000,597
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	2,140,343	1,517,062	11,423,253	5,251,104	13,318,589	33,650,351
3Gross receipts from activities that are not an unrelated trade or business under section 513	6,080,752	7,173,368	8,304,045	25,487,021	22,894,060	69,939,246
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5The value of services or facilities furnished by a governmental unit to the organization without charge						0
6Total. Add lines 1 through 5	29,777,758	29,949,967	57,873,903	77,179,040	55,809,526	250,590,194
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	2,936,215	4,147,889	581,849	1,158,231	1,298,797	10,122,981
bAmounts 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						0
cAdd lines 7a and 7b	2,936,215	4,147,889	581,849	1,158,231	1,298,797	10,122,981
8Public Support (Subtract line 7c from line 6)						240,467,213

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	29,777,758	29,949,967	57,873,903	77,179,040	55,809,526	250,590,194
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	678,900	1,274,038	1,313,071	592,871	363,366	4,222,246
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
cAdd lines 10a and 10b	678,900	1,274,038	1,313,071	592,871	363,366	4,222,246
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	-62,561	-485,387	-171,594	-488,298	134,475	-1,073,365
13Total support (Add lines 9, 10c, 11 and 12)						253,739,075
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	94.770 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	92.090 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	1.660 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	2.090 %
19a33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	☐	

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No 1545-0047

2009

Open to Public
Inspection

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

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

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

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

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION INC	Employer identification number 81-0421425
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1

Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2

Political expenditures ▶ \$
- 3

Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1

Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2

Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes ☒ No
- 4a

Was a correction made?

☐ Yes ☒ No
- b

If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1

Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ \$
- 3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4

Did the filing organization file **Form 1120-POL** for this year?

☐ Yes ☐ No
- 5

State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		16,941													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		36,031													
c Total lobbying expenditures (add lines 1a and 1b)		52,972													
d Other exempt purpose expenditures		56,851,366													
e Total exempt purpose expenditures (add lines 1c and 1d)		56,904,338													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		1,000,000													
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	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		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
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														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000													
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☒ No													

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 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	107,972	46,901	32,551	42,888	230,312
d Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	25,160	15,000	15,000	16,941	72,101

Part II-B

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

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
	a Volunteers?			
	b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
	c Media advertisements?			
	d Mailings to members, legislators, or the public?			
	e Publications, or published or broadcast statements?			
	f Grants to other organizations for lobbying purposes?			
	g Direct contact with legislators, their staffs, government officials, or a legislative body?			
	h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
	i Other activities? If "Yes," describe in Part IV			
	j Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year		
b	Carryover from last year		
c	Total		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?		
5	Taxable amount of lobbying and political expenditures (see instructions)		

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1.
Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes ☐ No
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☒ Protection of natural habitat ☐ Preservation of a certified historic structure
☒ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ 2

4

Number of states where property subject to conservation easement is located ▶ 15

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☒ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ 12

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ 144,451

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☒ No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization’s financial statements that describes the organization’s accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)	Revenues included in Form 990, Part VIII, line 1	▶ \$	
(ii)	Assets included in Form 990, Part X	▶ \$	600,025

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a	Revenues included in Form 990, Part VIII, line 1	▶ \$	
b	Assets included in Form 990, Part X	▶ \$	

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☒

Public exhibition

d

☐

Loan or exchange programs

b

☐

Scholarly research

e

☒

Other CONSERVATION EDUCATION

c

☒

Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☒ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance	8,051,000	9,553,000		
b	Contributions	308,000	523,000		
c	Investment earnings or losses	1,328,149	-1,718,021		
d	Grants or scholarships				
e	Other expenditures for facilities and programs	1,038,000	-289,000		
f	Administrative expenses	-18,149	-17,979		
g	End of year balance	10,707,000	8,051,000		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 20 400 % %

b

Permanent endowment ▶ 53 400 % %

c

Term endowment ▶ 26 200 % %

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes

☐ No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		13,456,825		13,456,825
b Buildings		13,015,018	1,562,510	11,452,508
c Leasehold improvements				
d Equipment		7,417,909	6,057,523	1,360,386
e Other		1,170,482	754,190	416,292
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				26,686,011

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	40,931,514
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	40,775,272
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	156,242
4	Net unrealized gains (losses) on investments	4	1,670,829
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	112,933
9	Total adjustments (net) Add lines 4 - 8	9	1,783,762
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,940,004

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	42,715,276
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	1,670,829
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	112,933
e	Add lines 2a through 2d	2e	1,783,762
3	Subtract line 2e from line 1	3	40,931,514
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	40,931,514

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	40,775,272
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	40,775,272
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	40,775,272

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Ident if ier	Return Reference	Explanat ion
Part II, Line 5	Part II, Line 5 - Summarized Policy	THE ROCKY MOUNTAIN ELK FOUNDATION (RMEF) HAS ADOPTED THE LAND TRUST ALLIANCE'S STANDARDS AND PRACTICES FOR COMPLETING AND HOLDING PERMANENT LAND CONSERVATION PROJECTS. THESE GUIDELINES INDICATE HOW WE AS AN ORGANIZATION MONITOR, INSPECT, RESPOND TO POTENTIAL VIOLATIONS, AND ENFORCE CONSERVATION EASEMENTS. IN ADDITION, RMEF HAS A NUMBER OF OUR OWN POLICIES AND PROCEDURES IN PLACE WHICH DICTATE HOW WE WILL MONITOR, ENFORCE, AND PROTECT OUR CONSERVATION EASEMENTS. PROCEDURES INCLUDE, AMONG OTHER THINGS, NOTIFICATION TO LANDOWNERS OF AN INSPECTION, GUIDELINES TO CONDUCT AND DOCUMENT THE INSPECTION, GUIDELINES TO REPORT FINDINGS AND ANY POTENTIAL VIOLATIONS, AND SECOND LEVEL REVIEW OF THE WRITTEN INSPECTION REPORTS. THESE PROCEDURES AND RMEF'S OBLIGATIONS TO UPHOLD THE VALUES OF THE CONSERVATION EASEMENT ARE DESCRIBED IN THE EASEMENT DOCUMENT AS WELL. WE ALSO HAVE REGULAR DOCUMENTED COMMUNICATION WITH LANDOWNERS AS WELL AS OUR BOARD OF DIRECTORS ON THE STATUS OF THE EASEMENTS WHICH THE ORGANIZATION HOLDS.
Part II, Line 3	Part II, Line 3 - Explanation of Each Easement Change	ONE EASEMENT WAS MODIFIED (AMENDED) TO FURTHER THE CONSERVATION PURPOSES AND INTENTIONS OF THE EASEMENT BY ADDING ADDITIONAL ACREAGE TO THE ENCUMBERED PROPERTY. ONE EASEMENT WAS MODIFIED (AMENDED) TWICE TO ADD ADDITIONAL ACREAGE, PROTECT OLD GROWTH TREES, AND TO CLARIFY LANGUAGE IN THE FOREST MANAGEMENT SECTION OF THE DEED, SECTIONS III B i AND III C h. THE GRANTOR TO THIS CONSERVATION EASEMENT DID NOT CLAIM A CHARITABLE DEDUCTION.
Part XII, Line 2d	Part XII, Line 2d. Other revenue amounts included in F/S but not included on form 990.	CHANGE IN VALUE GIFT ANNUITIES \$112933
Part XI, Line 8	Part XI, Line 8. Other Changes in Net Assets or Fund Balances.	CHANGE IN VALUE GIFT ANNUITIES \$112933
Part V, Line 4	Part V, Line 4. Intended uses of the endowment fund.	THE CONSERVATION EASEMENT PROTECTION FUND WAS ESTABLISHED TO SUPPORT RMEF'S CONSERVATION EASEMENT PROGRAM. WHEN RMEF ACCEPTS A CONSERVATION EASEMENT, IT TAKES ON THE OBLIGATION TO MONITOR AND DEFEND THAT EASEMENT IN PERPETUITY. DISTRIBUTIONS FROM THE FUND ARE TO COVER MONITORING COSTS OR TO LEGALLY DEFEND AN EASEMENT. THE STRATEGIC LAND PROTECTION FUND WAS ESTABLISHED TO PROVIDE ACTIVE CAPITAL FOR COMPLETING PERMANENT LAND PROTECTION PROJECTS. THE GENERAL ENDOWMENT WAS ESTABLISHED FOR LONG TERM STABILITY. THE EARNINGS OFF THE FUND WILL GO TO SUPPORT RMEF'S GENERAL ACTIVITIES. THE TORSTENSON FAMILY WILDLIFE CENTER'S ENDOWMENT WAS ESTABLISHED TO SUPPORT ONGOING ACTIVITIES AT THE RANCH. THE EARNINGS ARE USED TO SUPPORT THE TWC RANCHING AND HUNTING ACTIVITIES.
Part III, Line 4	Part III, Line 4. Description of organization's collections and how it furthers its purpose.	THE PERMANENT COLLECTIONS CONSIST OF ARTWORK, BRONZES, MOUNTS, HISTORICAL OBJECTS, AND OTHER ITEMS OF CONTINUING VALUE AND INTEREST. THESE ITEMS FURTHER OUR EXEMPT PURPOSE BY PROVIDING EDUCATION ABOUT CONSERVATION AND ITS IMPORTANCE TO ELK HABITAT. THE ITEMS ON PUBLIC EXHIBITION HELP TO DRAW INTEREST AND ATTENTION TO OUR ELK COUNTRY VISITOR CENTER, WHICH SHOWCASES OUR MISSION WORK, PROVIDES EDUCATION ABOUT WILDLIFE AND THEIR HABITAT, AND HIGHLIGHTS THE HISTORY OF THE ROCKY MOUNTAIN ELK FOUNDATION.
Part II, Line 9	Part II, Line 9. Organization Reporting of conservation easements.	RMEF'S POLICY FOR CONSERVATION EASEMENTS PRESUMES THAT THE BENEFITS OF CONSERVATION EASEMENTS FLOW THROUGH TO THE GENERAL PUBLIC. CONSERVATION EASEMENTS ARE RECORDED AS REVENUE AND PROGRAM EXPENSE IN THE YEAR THE APPRAISED VALUE IS MADE AVAILABLE. CONTRIBUTED CONSERVATION EASEMENTS ARE RECORDED AT ESTIMATED VALUE WHEN AN APPRAISAL IS NOT AVAILABLE.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

e

☒

Solicitation of non-government grants

b

☒

Internet and e-mail solicitations

f

☒

Solicitation of government grants

c

☐

Phone solicitations

g

☒

Special fundraising events

d

☒

In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?

☒ Yes

☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶					191,485	

3

List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

WY,WI,WV,WA,VA,VT,UT,TX,TN,SD,SC,RI,PA,OR,OK,OH,ND,NC,NY,NM,NJ,NH,NV,NE,MT,MO,MS,MN,MI,MA,MD,ME,LA,KY,KS,IA,IN,IL,ID,HI,GA,FL,DE,CT,CO,CA,AR,AZ,AK,AL

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		NATL CONVENTION (event type)	TUCSON AZ (event type)	63 (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	2,051,501	259,767	15,528,746
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	2,051,501	259,767	15,528,746
Direct Expenses	4	Cash prizes	7,500	1,000	3,545
	5	Non-cash prizes	9,679	123,389	5,596,514
	6	Rent/facility costs	137,118	1,826	406,402
	7	Food and beverages	351,580	6,474	1,440,880
	8	Entertainment	202,933		
	9	Other direct expenses	536,038	7,428	3,834,284
	10	Direct expense summary Add lines 4 through 9 in column (d)			12,666,590
	11	Net income summary Combine lines 3, column d, and line 10.			5,173,424

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1	Gross revenue		5,054,046	5,054,046
	2	Cash prizes		32,904	32,904
Direct Expenses	3	Non-cash prizes		1,997,997	1,997,997
	4	Rent/facility costs		136,526	136,526
	5	Other direct expenses		329,913	329,913
	6	Volunteer labor	☐ Yes _____ % ☒ No	☐ Yes _____ % ☒ No	☒ Yes 96 620 % ☐ No
	7	Direct expense summary Add lines 2 through 5 in column (d)			2,497,340
	8	Net gaming income summary Combine lines 1, column d, and line 7			2,556,706

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities <u>See Additional Data Table</u>		
a	Is the organization licensed to operate gaming activities in each of these states?	9a Yes	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	No
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	No

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility	13a 1 000 %	
b	An outside facility	13b 99 000 %	
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ▶ LORI PARKER			
Address ▶ 5705 GRANT CREEK RD MISSOULA, MT 59808			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	No
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
c	If "Yes," enter name and address		
Name ▶			
Address ▶			
16	Gaming manager information		
Name ▶			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ SEE SCHED O FOR TOTAL NUMBER OF EVENTS			
☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a Yes	
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 2,150,777		

Additional Data

Software ID:
Software Version:
EIN: 81-0421425
Name: ROCKY MOUNTAIN ELK FOUNDATION INC

Form 990 Schedule G Part III Line 9

Enter the state(s) in which the organization operates gaming activities	WY, WI, WA, PA, OR, ND, MN, MI, IA, IL, ID, CO, AK
---	--

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number

81-0421425

Part I

Questions Regarding Compensation

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

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

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

[illegible]

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990). ▶ Attach to Form 990. ▶ See separate instructions.	OMB No 1545-0047
		2009
		Open to Public Inspection

Department of the Treasury Internal Revenue Service	Name of the organization ROCKY MOUNTAIN ELK FOUNDATION INC	Employer identification number 81-0421425
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Part I Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
						Yes	No	Yes	No
A MISSOULA COUNTY MONTANA	81-6001397		07-09-2004	5,099,919	CONSTRUCTION NEW BUILDING		X		X

Part II Proceeds

		A	B		C		D		E		
1	Total proceeds of issue		5,099,919								
2	Gross proceeds in reserve funds										
3	Proceeds in refunding or defeasance escrows										
4	Other unspent proceeds										
5	Issuance costs from proceeds		99,919								
6	Working capital expenditures from proceeds										
7	Capital expenditures from proceeds		5,000,000								
8	Year of substantial completion										
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?		X								
10	Were the bonds issued as part of an advance refunding issue?		X								
11	Has the final allocation of proceeds been made?	X									
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X								
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X								

Part III

Private Business Use (Continued)

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?		X								
3b	Are there any research agreements with respect to the financed property which may result in private business use?		X								
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X									

Part IV

Arbitrage

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X								
2	Is the bond issue a variable rate issue?		X								
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X								
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?		X								
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?		X								
6	Did the bond issue qualify for an exception to rebate?		X								

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes No
2	Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$		
3	Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$		

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To From	(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
				Yes	No	Yes	No	Yes	No
Total ▶ \$									

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
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Part IV Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes No
BILL ALEXANDER	DIRECTOR		CONSERVATION EASEMENT	No

SCHEDULE M
(Form 990)

NonCash Contributions

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►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	8	20,467	AVG ON RECEIPT
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other	X	10	5,883,764	APPRAISAL
15 Real estate—Residential	X	2	235,000	APPRAISAL
16 Real estate—Commercial				
17 Real estate—Other	X	2	90,250	APPRAISAL
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	

30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	Yes	No
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	Yes	
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Part I, Line 32, Hire and Use of Third Parties		NONCASH CONTRIBUTIONS IN THE FORM OF STOCKS OR OTHER SECURITIES ARE SOLD BY OUR FINANCIAL INSTITUTION NONCASH CONTRIBUTIONS IN THE FORM OF REAL ESTATE ARE SOMETIMES SOLD BY UTILIZING THE SERVICES OF A REAL ESTATE AGENT

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	RMEF'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST THESE DOCUMENTS ARE ALSO ON FILE WITH MOST SECRETARY OF STATES OFFICES AS PART OF RMEF'S CHARITABLE SOLICITATION COMPLIANCE THE FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE PUBLIC ON OUR WEB SITE, WWW RMEF ORG IN ADDITION, RMEF'S FINANCIAL INFORMATION IS PUBLISHED ON CHARITY NAVIGATOR AND GUIDESTAR WEB SITES FORM 990, SCHEDULE G, PART II FUND RAISING EVENTS DUE TO SOFTWARE LIMITATIONS, THE INCORRECT TOTAL NUMBER OF FUND RAISING EVENTS IS LISTED THE CORRECT TOTAL NUMBER OF OTHER FUND RAISING EVENTS IN COLUMN C SHOULD BE 742
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Board Members, Business Professionals who serve on Board Committees, Officers, and Key Employees are required to disclose or update annually their interests and those of their family members that could give rise to conflicts of interest Insiders must avoid any actual or apparent conflicts of interest, or shall appropriately manage the conflict or apparent conflict through disclosure and recusal The conflicted party or potential conflicted party shall recuse him or herself from any discussion and voting on the matter In addition, other techniques shall be used as necessary to ensure that the letter and spirit of this conflict of interest policy are followed Actual or apparent conflicts of interest may occur because persons associated with the Elk Foundation may have multiple interests and affiliations, and various positions of responsibility It is possible that an individual may owe duties of loyalty to more than one organization Nonetheless, any conflict of interest, or situations potentially involving conflicts of interest, shall be fully disclosed, and shall be managed so that the integrity, reputation and tax exempt tax status of the Elk Foundation will be maintained, including recusal of the conflicted party from consideration of the issue When engaging in land and easement transactions with insiders, RMEF shall follow this Conflict of Interest policy, document that the project meets the RMEFs mission, follow all transaction policies and procedures, and ensure that there is no private inurement or impermissible private benefit For purchases from and sales of property to insiders, RMEF shall obtain a qualified independent appraisal prepared in compliance with the Uniform Standards of Professional Appraisal Practice by a state-licensed or state-certified appraiser who has verifiable conservation easement or conservation real estate experience Additionally, when selling property to insiders, the RMEF shall widely market the property in a manner sufficient to ensure that the property is sold at or above fair market value and to avoid the reality or perception that the sale inappropriately benefited an insider Any RMEF Staff members involved in a conflict of interest, potential conflict of interest, or appearance of a conflict of interest, will disclose this information to his or her supervisor, as well as RMEFs Director of Human Resources and General Counsel These individuals, or their delegees, will determine a recommended course of action consistent with this Policy and Standard Operating Procedures If any Insider is involved in a conflict of interest, potential conflict of interest, or appearance of a conflict of interest, such Insider will disclose this to the Chairman of the RMEF Board of Directors and RMEFs General Counsel, who, along with appropriate Board Members and/or Staff, will determine a recommended course of action consistent with this Policy and Standard Operating Procedures The General Counsel will report conflicts of interest and recommended courses of action to the RMEF Audit Committee
Form 990, Part VI, Line 11	Form 990, Part VI, Line 11 Form 990 Review Process	MANAGEMENT PREPARES THE RETURN, WITH A PRELIMINARY REVIEW CONDUCTED BY THE TREASURER A TECHNICAL REVIEW IS ALSO COMPLETED BY A THIRD PARTY ACCOUNTING FIRM THE FINAL REVIEW IS CONDUCTED BY THE TREASURER, SECRETARY AND GENERAL COUNSEL THE RETURN IS PROVIDED TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING EACH BOARD MEMBER HAS THE OPPORTUNITY TO PARTICIPATE IN THE REVIEW CONDUCTED WITH THE EXECUTIVE COMMITTEE OF THE BOARD THE EXECUTIVE COMMITTEE HAS AUTHORITY TO ACT ON BEHALF OF THE ENTIRE BOARD OF DIRECTORS
Form 990, Part III, Line 4d	Form 990, Part III, Line 4d Other Program Services Description	OTHER PROGRAM SERVICES 4 CONSERVATION EDUCATION REPRESENTS PROGRAMS TO NURTURE A BETTER UNDERSTANDING OF THE ROLE PEOPLE PLAY IN CONSERVING ELK, OTHER WILDLIFE AND THEIR HABITAT THE GOAL OF OUR CONSERVATION EDUCATION AND HUNTING HERITAGE PROGRAMS ARE TO CULTIVATE FUTURE GENERATIONS OF CONSERVATIONISTS AND HUNTER-CONSERVATIONISTS BY PROVIDING IN-DEPTH TRAINING, OUTDOOR SKILLS ACTIVITIES, AND TOURS AND EDUCATIONAL PROGRAMS, RMEF HOPES TO ENCOURAGE MORE CONSERVATION LEADERS AMONG YOUNG AND OLD ALIKE RMEF ACHIEVES THE EDUCATION THROUGH OUR ELK COUNTRY VISITOR CENTER, MEDIA OUTREACH, WILDLIFE SCHOLARSHIPS, AND VARIOUS WORKSHOPS OTHER PROGRAM SERVICES 5 OTHER PROGRAM SERVICES REPRESENTS RESTORATION OF ELK HERDS AND RMEF'S TORSTENSON FAMILY WILDLIFE CENTER (TFWC) ELK RESTORATION INCLUDES PROJECTS TO REINTRODUCE WILD FREE-RANGING ELK INTO HISTORIC RANGES THROUGH FEASIBILITY STUDIES, ELK RELEASES AND EDUCATIONAL PROGRAMS RMEF'S TORSTENSON FAMILY WILDLIFE CENTER, ALSO KNOWN AS THE DOUBLE H RANCH, WAS A SIGNIFICANT CONTRIBUTION IN 2002 AT APPROXIMATELY 135,000 ACRES, THE TFWC PROVIDES A SIGNIFICANT CONSERVATION OPPORTUNITY YOUTH CONSERVATION PROGRAMS AND EXTENSIVE WILDLIFE AND HABITAT MANAGMENT PROJECTS TAKE CENTER STAGE TO BENEFIT PEOPLE AS WELL AS ELK, MULE DEER, PRONGHORN, AND DOZENS OF OTHER WILDLIFE SPECIES THE TFWC PROMOTES HUNTING, OUR HUNTING HERITAGE, AND HABITAT STEWARDSHIP

Additional Data

Software ID:

Software Version:

EIN: 81-0421425

Name: ROCKY MOUNTAIN ELK FOUNDATION INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
WARD KEITH Director	5 00	X						0	0	0
TRIEPKE RODNEY Secretary	50 00			X				155,001	0	16,252
TREADWAY JOE Director	5 00	X						0	0	0
TOLAR MARK Director	5 00	X						0	0	0
SWANSON LEE Director	5 00	X						0	0	0
SPRINGER ROB Director	5 00	X						0	0	0
SMITH HORACE Director	5 00	X						0	0	0
PRUSINOVSKI LOU Director	5 00	X						0	0	0
PARKER LORI Treasurer	50 00			X				122,301	0	14,280
PARKER GRANT GENERAL COUNSEL	50 00					X		121,794	0	14,120
ONCKEN RICK Director	5 00	X						0	0	0
O'CONNELL PAUL Director	5 00	X						0	0	0
NEAS BERE Director	5 00	X						0	0	0
MUNSON BOB Director	5 00	X						0	0	0
MCCOY GEORGE Director	5 00	X						0	0	0
LOWE JOHN Director	5 00	X						0	0	0
KRAMER MARVIN Director	5 00	X						0	0	0
HOXSEY ANDREW Director	5 00	X						0	0	0
GOODING RICHARD Director	5 00	X						0	0	0
FLORES MICHAEL Director	5 00	X						0	0	0
DEVIN LARRY Director	5 00	X						0	0	0
DECKER CHARLIE Director	5 00	X						0	0	0
COOK DON Director	5 00	X						0	0	0
CAID JOHN Director	5 00	X						0	0	0
CADE JEFF Director	5 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors									
(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
CABOT NED Director	5 00	X					0	0	0
BUCHER TERRY Director	5 00	X					0	0	0
BRYANT TERRY Director	5 00	X					0	0	0
BRYANT FRED Director	5 00	X					0	0	0
BLACKWELL JACK VP LANDS & CONS	50 00					X	151,246	0	9,742
ALLEN M DAVID President & CEO	50 00			X			201,880	0	19,013
ALEXANDER BILL Director	5 00	X					0	0	0

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
MEMBERSHIP REVENUE	900,099	1,473,724	1,473,724		
LAND SALES	900,099	9,017,498	9,017,498		
HUNTING	900,099	382,480	382,480		
CONTRACT REVENUE	900,099	1,113,073	1,113,073		
CONSERVATION EDUCATION	900,099	50,000	50,000		

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
MEMBERSHIP BENEFITS	1,355,159	1,355,159		
LAND PROTECTION	8,991,702	8,991,702		
CONSERVATION PROJECTS	7,507,800	7,507,800		
CONSERVATION EASEMENTS	5,883,764	5,883,764		
BAD DEBT EXPENSE	296,595	84,973	30,168	181,453