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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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

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

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

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5705 GRANT CREEK RD

City or town, state or province, country, and ZIP or foreign postal code
MISSOULA, MT 59808

D Employer identification number

81-0421425

E Telephone number

(406) 523-4500

G Gross receipts \$ 77,452,262

F Name and address of principal officer:
R KYLE WEAVER
5705 GRANT CREEK RD
MISSOULA, MT 59808

H(a) Is this a group return for subordinates?
☐ Yes ☒ No
H(b) Are all subordinates included?
☐ Yes ☐ No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶ 9462

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (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

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO ENSURE THE FUTURE OF ELK, OTHER WILDLIFE, THEIR HABITAT AND OUR HUNTING HERITAGE.

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 17

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 17

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 182

6 Total number of volunteers (estimate if necessary) 6 12,000

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 1,765,803

b Net unrelated business taxable income from Form 990-T, line 39 7b 0

Revenue

Expenses

Net Assets or Fund Balances

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶5,569,666

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Prior Year

Current Year

Beginning of Current Year

End of Year

38,496,310

44,815,965

5,788,252

10,838,591

4,255,294

2,730,485

18,021,832

620,420

66,561,688

59,005,461

1,655,579

4,636,065

0

0

12,928,432

13,035,318

25,175

313

45,181,937

35,937,232

59,791,123

53,608,928

6,770,565

5,396,533

91,465,853

104,253,020

6,821,114

7,471,808

84,644,739

96,781,212

Part II Signature Block

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

Signature of officer

2020-11-13

Date

SHANE CRONK TREASURER & VP FINANCE/ACCTG

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date 2020-11-13

Check ☐ if self-employed

PTIN P00492291

Firm's name ▶ CLIFTONLARSONALLEN LLP

Firm's EIN ▶ 41-0746749

Firm's address ▶ 370 INTERLOCKEN BOULEVARD SUITE 500

Phone no. (303) 466-8822

BROOMFIELD, CO 80021

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

THE MISSION OF THE ROCKY MOUNTAIN ELK FOUNDATION IS TO ENSURE THE FUTURE OF ELK, OTHER WILDLIFE, THEIR HABITAT AND OUR HUNTING HERITAGE. OUR MISSION INCLUDES FOUR CORE PROGRAMS; LAND PROTECTION, HABITAT STEWARDSHIP, ELK RESTORATION AND HUNTING HERITAGE.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$	19,577,218	including grants of \$	0) (Revenue \$	6,113,487)
	See Additional Data				

4b	(Code:) (Expenses \$	11,794,956	including grants of \$	0) (Revenue \$	2,225,253)
	See Additional Data				

4c	(Code:) (Expenses \$	7,147,606	including grants of \$	4,636,065) (Revenue \$	743,994)
	See Additional Data				

See Additional Data Table

4d Other program services (Describe in Schedule O.)

(Expenses \$	5,517,819	including grants of \$	0) (Revenue \$	0)
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4e Total program service expenses ▶	44,037,599
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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 (see instructions)?	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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	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 for escrow or custodial account liability; 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 temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b 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	11b	No
c 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	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	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 (see instructions)	17	No
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 Yes	

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	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? If "Yes," complete Schedule L, Part I	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30 Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	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? If "Yes," complete Schedule R, Part VI	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38 Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 470	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 182			
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 (see instructions)	2b	Yes		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes		
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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)? b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	4a		No	
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?	5c			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	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			
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			
e Did the organization 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 If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
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			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 720, Schedule N.	15		No	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No	

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.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	17	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent	17	
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?	Yes	
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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		No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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	Yes	
b	Other officers or key employees of the organization	Yes	
If "Yes" to line 15a or 15b, 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?		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶SHANE CRONK TREASURER 5705 GRANT CREEK RD MISSOULA, MT 59808 (406) 523-4500

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

[illegible]

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,829,295	0	295,747

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 16

	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 or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
USDA FOREST SERVICE PO BOX 6200-09 PORTLAND, OR 98228	HABITAT ENHANCEMENT	950,542
ROSS GROUP INC 6636 CHURCH STREET DOUGLASVILLE, GA 30134	MEMBERSHIP DATABASE DESIGN & HOSTING	539,164
BIG TIME ENTERTAINMENT INC 987 WHITE BIRCH CT NW ORONOCO, MN 55960	TV PRODUCTION	265,000
WYOMING GAME & FISH DEPARTMENT 5400 BISHOP BLVD CHEYENNE, WY 82009	HABITAT ENHANCEMENT	202,545
SHINE UNITED LLC 202 N HENRY ST MADISON, WI 53703	WEBSITE SERVICES	167,679

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 15

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . .	1b	9,564,314			
	c	Fundraising events . . .	1c				
	d	Related organizations	1d	14,169,230			
	e	Government grants (contributions)	1e	2,396,676			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	18,685,745			
	g	Noncash contributions included in lines 1a - 1f:\$	1g	6,663,158			
	h	Total. Add lines 1a-1f	44,815,965				
Program Service Revenue			Business Code				
	2a	LAND SALES	900099	6,113,487	6,113,487		
	b	MEMBERSHIP REVENUE	900099	2,225,253	2,225,253		
	c	ADVERTISING INCOME	541800	1,755,857		1,755,857	
	d	CONTRACT REVENUE	900099	743,994	743,994		
	e						
	f	All other program service revenue.					
	g	Total. Add lines 2a-2f.	10,838,591				
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	1,878,196			1,878,196
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties	210,324			210,324
	6a	6a	(i) Real	(ii) Personal			
	b	6b					
	c	6c					
	d		Net rental income or (loss)				
	7a	7a	(i) Securities	(ii) Other			
			15,769,508	5,364			
	b	7b	14,891,419	31,164			
	c	7c	878,089	-25,800			
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
8a		2,494,321					
b		Less: direct expenses					
8b		1,904,214					
c		Net income or (loss) from fundraising events					
9a		Gross income from gaming activities. See Part IV, line 19					
9a							
b		Less: direct expenses					
9b							
c		Net income or (loss) from gaming activities					
10a		Gross sales of inventory, less returns and allowances					
10a		1,387,640					
b		Less: cost of goods sold					
10b		1,620,004					
c		Net income or (loss) from sales of inventory					
11a		Miscellaneous Revenue					
11a		Business Code					
11a		900099					
11a		52,353					
b							
c							
d		All other revenue					
e		Total. Add lines 11a-11d					
12		Total revenue. See instructions					
12		59,005,461					
12		9,082,734					
12		1,765,803					
12		3,340,959					

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,478,919	4,478,919		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	34,146	34,146		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	123,000	123,000		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,408,556	644,961	621,698	141,897
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,700,873	6,107,751	1,185,435	1,407,687
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	432,705	306,638	55,681	70,386
9 Other employee benefits	1,684,085	1,146,485	269,923	267,677
10 Payroll taxes	809,099	498,319	196,257	114,523
11 Fees for services (non-employees):				
a Management				
b Legal	22,969	3,857	18,217	895
c Accounting	109,388		109,388	
d Lobbying	54,085	53,969	32	84
e Professional fundraising services. See Part IV, line 17	313			313
f Investment management fees	208,764		208,764	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,199,916	1,013,386	61,027	125,503
12 Advertising and promotion	1,372,410	1,032,877	60,812	278,721
13 Office expenses	9,597,366	6,773,476	219,151	2,604,739
14 Information technology	520,538	285,839	168,955	65,744
15 Royalties				
16 Occupancy	364,353	66,769	290,826	6,758
17 Travel	1,674,027	1,302,984	68,498	302,545
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	200,656	116,308	62,588	21,760
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	595,111	367,175	117,613	110,323
23 Insurance	40,457	23,968	14,810	1,679
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LAND PROTECTION	9,627,541	9,627,541		
b CONSERVATION EASEMENTS	4,896,375	4,896,375		
c MEMBERSHIP BENEFITS	2,868,069	2,868,069		
d CONSERVATION PROJECTS	1,978,198	1,976,273	1,400	525
e All other expenses	607,009	288,514	270,588	47,907
25 Total functional expenses. Add lines 1 through 24e	53,608,928	44,037,599	4,001,663	5,569,666
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		16,025,942	1	18,221,596
	2	Savings and temporary cash investments		2,051,875	2	1,768,383
	3	Pledges and grants receivable, net		910,671	3	1,047,794
	4	Accounts receivable, net		798,401	4	1,362,066
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		5,197,640	8	6,124,352
	9	Prepaid expenses and deferred charges		1,038,399	9	1,063,418
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	18,263,388		
	b	Less: accumulated depreciation	10b	6,970,385		
				11,324,001	10c	11,293,003
	11	Investments—publicly traded securities		51,959,860	11	59,854,708
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11		1,845,364	13	3,204,000
	14	Intangible assets			14	
15	Other assets. See Part IV, line 11		313,700	15	313,700	
16	Total assets. Add lines 1 through 15 (must equal line 34)		91,465,853	16	104,253,020	
Liabilities	17	Accounts payable and accrued expenses		4,105,789	17	4,073,630
	18	Grants payable			18	
	19	Deferred revenue		1,229,144	19	1,910,994
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		1,486,181	25	1,487,184
	26	Total liabilities. Add lines 17 through 25		6,821,114	26	7,471,808
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions		41,930,633	27	48,345,496
	28	Net assets with donor restrictions		42,714,106	28	48,435,716
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		84,644,739	32	96,781,212
33	Total liabilities and net assets/fund balances		91,465,853	33	104,253,020	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	59,005,461
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,608,928
3	Revenue less expenses. Subtract line 2 from line 1	3	5,396,533
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	84,644,739
5	Net unrealized gains (losses) on investments	5	6,817,571
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-77,631
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	96,781,212

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
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.		

Additional Data

Software ID:

Software Version:

EIN: 81-0421425

Name: ROCKY MOUNTAIN ELK FOUNDATION INC

Form 990 (2019)

Form 990, Part III, Line 4a:

PERMANENT LAND PROTECTION AND ACCESS: REPRESENTS LAND ACQUISITIONS, CONSERVATION EASEMENTS, LAND EXCHANGES AND DONATIONS, AND HUNTER AND PUBLIC ACCESS RELATED PROJECTS. RMEF IDENTIFIES AND PRIORITIZES THE MOST CRUCIAL ELK WINTER AND SUMMER RANGES, MIGRATION CORRIDORS, AND CALVING AREAS USING GIS MAPPING, A 100-POINT RANKING SYSTEM, PARTNERSHIPS, AND FIELD-BASED PROFESSIONAL KNOWLEDGE. THE HIGHEST PRIORITY HABITAT OR ACCESS AREAS ARE PROTECTED THROUGH ACQUISITION OR EASEMENT, AND THEN USUALLY CONVEYED TO A GOVERNMENT AGENCY FOR MANAGEMENT. CONSERVATION EASEMENTS ALLOW LANDOWNERS TO PROTECT THEIR LAND IN PERPETUITY FROM DEVELOPMENT AND OTHER USES THAT COULD DIMINISH THE HABITAT VALUE.

Form 990, Part III, Line 4b:

MEMBERSHIP SERVICES: REPRESENTS THE COSTS OF PROVIDING EDUCATION AND 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 PREMIUMS TO ITS MEMBERS IN APPRECIATION OF THEIR SUPPORT. ITEMS VARY WITH LEVELS OF MEMBERSHIP, INCLUDING AN ANNUAL SUBSCRIPTION TO BUGLE MAGAZINE, DECALS, LAPEL PINS, HATS, PERSONALIZED PLAQUES, JACKETS, AND OTHER ITEMS. MEMBERS ALSO RECEIVE EDUCATIONAL MATERIALS AND HABITAT PROTECTION AND CONSERVATION BROCHURES. MEMBERS ARE INVITED TO TAKE PART IN CONSERVATION PROJECTS HAPPENING IN THEIR LOCAL AREAS. MEMBERS ARE ALSO INVITED TO ATTEND ANY NUMBER OF RMEF LOCAL OR NATIONAL EVENTS.

Form 990, Part III, Line 4c:

CONSERVATION PROJECTS: REPRESENTS PROJECTS TO IMPROVE THE ESSENTIAL FORAGE, WATER, AND COVER COMPONENTS OF WILDLIFE HABITAT. TYPES OF PROJECTS INCLUDE RESTORING ASPEN COMMUNITIES, FIGHTING THE SPREAD OF NOXIOUS WEEDS, BOOSTING LAND 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. RMEF ALSO FUNDS CENSUS AND TELEMETRY STUDIES TO DETERMINE HABITAT USE AND MIGRATION ROUTES.

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.

(Code:) (Expenses \$ 5,149,079 including grants of \$) (Revenue \$ 0)

HUNTING HERITAGE AND OUTREACH: REPRESENTS PROGRAMS TO NURTURE A BETTER UNDERSTANDING OF THE ROLE HUNTERS PLAY IN CONSERVING ELK, OTHER WILDLIFE AND THEIR HABITAT. THE GOAL OF OUR HUNTING HERITAGE PROGRAM IS TO CULTIVATE FUTURE GENERATIONS OF HUNTER-CONSERVATIONISTS BY PROVIDING IN-DEPTH TRAINING, OUTDOOR SKILLS ACTIVITIES, 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, CHAPTER EVENTS, GRANTS, MEDIA OUTREACH, WILDLIFE SCHOLARSHIPS, AND VARIOUS WORKSHOPS.

(Code:) (Expenses \$ 368,740 including grants of \$ 0) (Revenue \$ 0)

ELK RESTORATION: REPRESENTS RESTORING ELK BACK TO THEIR HISTORIC RANGES. THIS PROCESS BEGINS WITH A FEASIBILITY STUDY TO DETERMINE IF WILD, FREE-RANGING ELK STILL HAVE A PLACE IN THEIR FORMER HABITATS. IN PARTNERSHIP WITH STATE AGENCIES, RMEF WILL HELP TRANSFER WILD ELK TO THEIR HISTORIC RANGES. STATE AGENCIES ARE RESPONSIBLE FOR MANAGING THE RELOCATED HERDS. SINCE 1995, RMEF HAS HELPED LAUNCH EIGHT SUCCESSFUL ELK RESTORATIONS.

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
R KYLE WEAVER PRESIDENT & CEO	50.00 5.00			X				372,280	0	35,395
RODNEY TRIEPKE CHIEF OPERATING OFFICER	50.00 5.00			X				209,090	0	22,940
BLAKE HENNING CHIEF CONSERVATION OFFICER	50.00 5.00				X			164,661	0	30,058
STEVE DECKER VP MARKETING	50.00 5.00				X			162,367	0	17,219
SHANE CRONK VP FIN AND ACC/TREASURER	50.00 5.00			X				149,561	0	29,144
GRANT PARKER GENERAL COUNSEL/SECRETARY	50.00 5.00			X				146,740	0	29,683
CHAD FRANKLIN VP FIELD OPERATIONS	50.00 5.00					X		145,330	0	28,932
RALPH CINFIO III VP OPERATIONS	50.00 5.00					X		131,569	0	28,432
KIRK MURPHY DIRECTOR OF FIELD OPERATIONS NW	50.00 5.00					X		122,004	0	19,189
TROY SWEET DIRECTOR OF FIELD OPERATIONS SW	50.00 5.00					X		113,929	0	27,431

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
MARK LAMBRECHT DIRECTOR OF GOVERNMENT AFFAIRS	50.00 5.00					X		111,764	0	27,324
FRED LEKSE CHAIR	10.00 1.00	X		X				0	0	0
MARK BAKER VICE CHAIR	10.00 1.00	X		X				0	0	0
PHILLIP BARRETT DIRECTOR	5.00 1.00	X						0	0	0
MIKE BAUGH DIRECTOR	5.00 1.00	X						0	0	0
CHARLIE DECKER DIRECTOR	5.00 1.00	X						0	0	0
TIMOTHY DELANEY DIRECTOR	5.00 1.00	X						0	0	0
TW GARRETT DIRECTOR	5.00 1.00	X						0	0	0
NANCY HADLEY DIRECTOR	5.00 1.00	X						0	0	0
NANCY HOLLAND DIRECTOR	5.00 1.00	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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
LARRY IRWIN DIRECTOR THRU 03-19	5.00 1.00	X						0	0	0
ERIC JOHNSON DIRECTOR	5.00 1.00	X						0	0	0
KENT JOHNSON DIRECTOR	5.00 1.00	X						0	0	0
BILL MADISON DIRECTOR	5.00 1.00	X						0	0	0
DON MOSS DIRECTOR	5.00 1.00	X						0	0	0
RANDY NEWBERG DIRECTOR THRU 03-19	5.00 1.00	X						0	0	0
VICKI PELTONEN DIRECTOR THRU 03-19	5.00 1.00	X						0	0	0
BILL PINE DIRECTOR	5.00 1.00	X						0	0	0
MICHAEL STEUERT DIRECTOR THRU 03-19	5.00 1.00	X						0	0	0
SCOTT SWASEY DIRECTOR	5.00 1.00	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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
MARTIN VAVRA DIRECTOR	5.00 1.00	X						0	0	0
MICHAEL WRIGHT DIRECTOR	5.00 1.00	X						0	0	0

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

OMB No. 1545-0047

2019

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 12, check only one box.)

- 1☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10☐ 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.)
- 11☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12☐ 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II **Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III.
If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	41,215,213	19,824,880	26,191,183	38,496,310	44,815,965	170,543,551
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	41,215,213	19,824,880	26,191,183	38,496,310	44,815,965	170,543,551
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). .						20,175,212
6 Public support. Subtract line 5 from line 4.						150,368,339

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4.	41,215,213	19,824,880	26,191,183	38,496,310	44,815,965	170,543,551
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,388,021	1,401,830	1,461,190	1,850,260	2,088,520	8,189,821
9	Net income from unrelated business activities, whether or not the business is regularly carried on	12,512,920	13,035,764	14,140,728	15,900,547	2,113,600	57,703,559
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	40,622	90,251	90,439	9,109	52,353	282,774
11	Total support. Add lines 7 through 10						236,719,705
12	Gross receipts from related activities, etc. (see instructions)					12	35,782,844
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage						
14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))					14 63.520 %
15	Public support percentage for 2018 Schedule A, Part II, line 14					15 56.360 %
16a	33 1/3% support test—2019. 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—2018. If the organization did not check a 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—2019. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐					
b	10%-facts-and-circumstances test—2018. 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 VI 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 III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . .						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2019. 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 ☐

b 33 1/3% support tests—2018. 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 ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
1		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
2		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3a		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3b		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
3c		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4a		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4b		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
4c		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5a		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5b		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
5c		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
6		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
7		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9a		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9b		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10a		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
10b		

Part IV

Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V

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

1		☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.	
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

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

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	MISCELLANEOUS INCOME - 2015 AMOUNT: \$ 40,622. 2016 AMOUNT: \$ 90,251. 2017 AMOUNT: \$ 90,439. 2018 AMOUNT: \$ 9,109. 2019 AMOUNT: \$ 52,353.

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

OMB No. 1545-0047

2019

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, 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" on 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" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), 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 (see instructions for definition of "political campaign activities")	
2	Political campaign activity expenditures (see instructions)	0
3	Volunteer hours for political campaign activities (see instructions)	0

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	0
2	Enter the amount of any excise tax incurred by organization managers under section 4955	0
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 function 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	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. 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-.
1				
2				
3				
4				
5				
6				

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 (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).**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)	61,889	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	54,078	
c Total lobbying expenditures (add lines 1a and 1b)	115,967	
d Other exempt purpose expenditures	55,043,136	
e Total exempt purpose expenditures (add lines 1c and 1d)	55,159,103	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	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-	0	
i Subtract line 1f from line 1c. If zero or less, enter -0-	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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable 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	50,301	78,006	56,658	115,967	300,932
d Grassroots nontaxable 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	20,025	9,365	34,761	61,889	126,040

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)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(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?			
j	Total. Add 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 carry over 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) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
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?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the 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 can 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" on 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 education)

☐ Preservation of an historically important land area

☒ Protection of natural habitat

☐ Preservation of a certified historic structure

☒ Preservation of open space

2 Complete lines 2a through 2d if the organization held a 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	221
b Total acreage restricted by conservation easements	403,558.00
c Number of conservation easements on a certified historic structure included in (a)	0
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

0

4 Number of states where property subject to conservation easement is located ►

16

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, handling of violations, and enforcing conservation easements during the year ►

1264.00

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

163,297

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue included on Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$ 313,700

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 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

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

Cat. No. 52283D Schedule D (Form 990) 2019

Part III

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

3

Using the organization's acquisition, 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

b

☐ Scholarly research

c

☒ Preservation for future generations

d

☐ Loan or exchange programs

e

☒ Other HUNTING HERITAGE

4

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

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" on 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 XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds.

Complete if the organization answered "Yes" on 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	50,372,882	54,196,205	47,743,000	44,742,000	46,758,000
b Contributions	1,393,494	76,500	327,000	786,000	218,000
c Net investment earnings, gains, and losses	8,762,952	-2,580,429	6,619,440	3,516,565	-560,564
d Grants or scholarships					
e Other expenditures for facilities and programs	1,852,146	1,169,659	325,000	1,141,000	1,499,000
f Administrative expenses	159,991	149,735	168,235	160,565	174,436
g End of year balance	58,517,191	50,372,882	54,196,205	47,743,000	44,742,000

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment

21.610 %

b

Permanent endowment

53.770 %

c

Temporarily restricted endowment

24.620 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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)

No

(ii) related organizations

3a(ii)

No

b

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

3b

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,380,000		2,380,000
b Buildings		12,365,970	4,569,141	7,796,829
c Leasehold improvements				
d Equipment		3,517,418	2,401,244	1,116,174
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				11,293,003

Part VII

Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII

Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) ▶		

Part IX

Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	

Part X

Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	1,487,184

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	65,536,637
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	6,817,571
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-77,631
e	Add lines 2a through 2d	2e	6,739,940
3	Subtract line 2e from line 1	3	58,796,697
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	208,764
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	208,764
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	59,005,461

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	53,400,164
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 XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	53,400,164
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	208,764
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	208,764
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	53,608,928

Part XIII Supplemental Information

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

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

Supplemental Information

Return Reference	Explanation
PART II, LINE 3:	DURING 2019, NO CONSERVATION EASEMENTS HELD BY RMEF WERE MODIFIED, TRANSFERRED, RELEASED, EXTINGUISHED, OR TERMINATED.

Supplemental Information

Return Reference	Explanation
PART II, LINE 5:	THE ROCKY MOUNTAIN ELK FOUNDATION (RMEF) HAS ADOPTED THE LAND TRUST ALLIANCE'S STANDARDS AND PRACTICES REGARDING LAND CONSERVATION PROJECTS. THESE STANDARDS GUIDE HOW WE AS AN ORGANIZATION MONITOR, INSPECT, 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 CONSERVATION EASEMENTS WE HOLD. THESE PROCEDURES INCLUDE, AMONG OTHER THINGS, HOW WE WILL NOTIFY LANDOWNERS OF AN UPCOMING INSPECTION, HOW WE WILL DOCUMENT AND CONDUCT THE ANNUAL MONITORING INSPECTION, AND HOW WE WILL REPORT, INVESTIGATE, AND ACT UPON THE FINDINGS AND ANY POTENTIAL VIOLATIONS. SOME OF RMEF'S PROCEDURES AND RIGHTS TO PROTECT THE CONSERVATION VALUES UNDER A CONSERVATION EASEMENT ARE ALSO DESCRIBED IN THE EASEMENT DOCUMENT. RMEF ALSO HAS REGULAR COMMUNICATION WITH LANDOWNERS AS WELL AS OUR BOARD OF DIRECTORS ON THE STATUS OF THE EASEMENTS WHICH THE ORGANIZATION HOLDS.

Supplemental Information	
Return Reference	Explanation
PART II, LINE 9:	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.

Supplemental Information

Return Reference	Explanation
PART III, LINE 4:	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 HUNTING, AND THEIR IMPORTANCE TO ELK AND ELK HABITAT. THE ITEMS ON PUBLIC EXHIBITION HELP TO DRAW INTEREST AND ATTENTION TO OUR ELK COUNTRY VISITOR CENTER AND HEADQUARTERS BUILDING, WHICH SHOWCASE OUR MISSION WORK, PROVIDE EDUCATION ABOUT WILDLIFE AND THEIR HABITAT, AND HIGHLIGHT THE HISTORY OF THE ROCKY MOUNTAIN ELK FOUNDATION.

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	THE CONSERVATION EASEMENT PROTECTION FUND WAS ESTABLISHED TO SUPPORT RMEF'S CONSERVATION EASEMENT PROGRAM, AND OUR ABILITY TO MONITOR AND ENFORCE OUR CONSERVATION EASEMENTS. WHEN RMEF ACCEPTS A CONSERVATION EASEMENT, IT TAKES ON THE OBLIGATION TO MONITOR AND DEFEND THAT EASEMENT IN PERPETUITY. DISTRIBUTIONS FROM THE FUND ARE USED TO COVER MONITORING COSTS AS WELL AS LEGAL COSTS ASSOCIATED WITH DEFENDING EASEMENTS. THE STRATEGIC LAND PROTECTION FUND WAS ESTABLISHED TO PROVIDE ACTIVE CAPITAL FOR COMPLETING PERMANENT LAND PROTECTION PROJECTS. THE GENERAL ENDOWMENT FUND WAS ESTABLISHED FOR LONG TERM STABILITY. THE EARNINGS FROM THIS DONOR RESTRICTED FUND CAN BE USED TO SUPPORT RMEF'S GENERAL ACTIVITIES. THE RMEF'S DONOR RESTRICTED TORSTENSON FAMILY ENDOWMENT(TFE) WAS ESTABLISHED WITH THE PROCEEDS FROM THE SALE OF THE TORSTENSON WILDLIFE CENTER IN 2012. THE TFE FUNDS ARE USED TO SUPPORT RMEF'S CORE MISSION PROJECTS OF PERMANENT LAND PROTECTION, HABITAT STEWARDSHIP, ELK RESTORATION AND HUNTING HERITAGE. THE MIDWAY USA YOUTH ENDOWMENT WAS ESTABLISHED TO SUPPORT YOUTH ACTIVITIES. THE EARNINGS FROM THIS DONOR RESTRICTED FUND ARE USED TO EDUCATE YOUTH ON RMEF'S MISSION AND THE RELEVANCE OF WILDLIFE CONSERVATION.

Supplemental Information	
Return Reference	Explanation
PART X, LINE 2:	RMEF IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, NET INCOME FROM CERTAIN ACTIVITIES (ADVERTISING, CERTAIN INVENTORY SALES AND CERTAIN OTHER ITEMS) NOT DIRECTLY RELATED TO RMEF'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. TAXES RELATED TO THESE ACTIVITIES WERE NOT SIGNIFICANT FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018.

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	SPLIT INTEREST GAINS/LOSSES -77,631.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
NORTH AMERICA	0	0	GRANT MAKING	GRANT MAKING FOR HABITAT ENHANCEMENT AND CONSERVATION EDUCATION	123,000
3a Sub-total	0	0			123,000
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			123,000

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			NORTH AMERICA	HABITAT ENHANCEMENT	23,000	WIRE/ACH	0	N/A	N/A
			NORTH AMERICA	CONSERVATION EDUCATION	100,000	WIRE/ACH	0	N/A	N/A

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **2**
- 3 Enter total number of other organizations or entities **0**

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
-----------------	---

Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* ☐ Yes ☒ No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2:	RMEF AWARDS GRANT FUNDS TO APPLICANTS TO COMPLETE HABITAT ENHANCEMENT PROJECTS. BEFORE GRANTS ARE AWARDED, THE APPLICANTS MUST SUBMIT A PROJECT PROPOSAL THAT DETAILS THE SPECIFIC HABITAT ENHANCEMENT WORK TO BE FUNDED. A COMMITTEE WITH REPRESENTATIVES FROM MULTIPLE AGENCIES AND ORGANIZATIONS SCREENS ALL PROPOSALS TO DETERMINE WHICH PROJECTS HAVE THE GREATEST BENEFIT TO ELK, OTHER WILDLIFE, AND THEIR HABITAT. RMEF ALSO REQUIRES SUBMISSION OF A PROJECT COMPLETION REPORT WITHIN 60 DAYS OF THE END OF THE ACTIVITIES. THE COMPLETION REPORT MUST INCLUDE A FULL ACCOUNTING OF EXPENDITURES, PHOTO DOCUMENTATION OF PROJECT ACTIVITIES, LISTING OF THE SPECIFIC WORK ACCOMPLISHED, AND RECOGNITION OF RMEF'S CONTRIBUTION BY APPROPRIATE MEANS.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3:	THE ACCRUAL METHOD WAS USED TO ACCOUNT FOR EXPENDITURES.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 HUNTER & OUTDOOR CHRISTMAS (event type)	(b) Event #2 ELK CAMP (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1,473,376	1,020,945		2,494,321
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	1,473,376	1,020,945		2,494,321
Direct Expenses	4 Cash prizes	14,382	14,000		28,382
	5 Noncash prizes		2,587		2,587
	6 Rent/facility costs	715,751	102,086		817,837
	7 Food and beverages		155,431		155,431
	8 Entertainment	668	287,094		287,762
	9 Other direct expenses	268,187	344,028		612,215
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				1,904,214
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				590,107	

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

		(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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11	Does the organization conduct gaming activities with nonmembers?	☐ Yes	☐ 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?	☐ Yes	☐ No
13	Indicate the percentage of gaming activity conducted in:		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes	☐ 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 of the third party:		
	Name ►		
	Address ►		
16	Gaming manager information:		
	Name ►		
	Gaming manager compensation ► \$		
	Description of services provided ►		
	☐ 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? ☐ Yes ☐ No		
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 ► \$		

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

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

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 82

3 Enter total number of other organizations listed in the line 1 table 14

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) HABITAT ENHANCEMENT SCHOLARSHIP	3	34,146	0 N/A	N/A	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	ORGANIZATIONAL GRANTS: RMEF AWARDS GRANT FUNDS TO APPLICANTS TO COMPLETE HABITAT ENHANCEMENT PROJECTS. BEFORE GRANTS ARE AWARDED, THE APPLICANTS MUST SUBMIT A PROJECT PROPOSAL THAT DETAILS THE SPECIFIC HABITAT ENHANCEMENT WORK TO BE FUNDED. A COMMITTEE WITH REPRESENTATIVES FROM MULTIPLE AGENCIES AND ORGANIZATIONS SCREENS ALL PROPOSALS TO DETERMINE WHICH PROJECTS HAVE THE GREATEST BENEFIT TO ELK, OTHER WILDLIFE, AND THEIR HABITAT. RMEF ALSO REQUIRES SUBMISSION OF A PROJECT COMPLETION REPORT WITHIN 60 DAYS OF THE END OF THE ACTIVITIES. THE COMPLETION REPORT MUST INCLUDE A FULL ACCOUNTING OF EXPENDITURES, PHOTO DOCUMENTATION OF PROJECT ACTIVITIES, LISTING OF THE SPECIFIC WORK ACCOMPLISHED, AND RECOGNITION OF RMEF'S CONTRIBUTION BY APPROPRIATE MEANS. SCHOLARSHIPS: AT THE TIME OF APPLICATION, RMEF REQUIRES A VERIFICATION SIGNED BY THE APPLICANT'S DEPARTMENT HEAD OR CHAIRPERSON INDICATING ENROLLMENT IN THE UNIVERSITY'S WILDLIFE CURRICULUM, CLASS STANDING OF JUNIOR OR SENIOR, AND STUDENT'S GRADE POINT AVERAGE. TWO LETTERS OF RECOMMENDATION ARE REQUIRED WITH THE APPLICATION, WHICH SHOULD FOCUS ON THE APPLICANT'S LEADERSHIP QUALITIES. DUE TO AN INCREASE IN STUDENTS RECEIVING EDUCATION REMOTELY VIA THE INTERNET, RMEF ALLOWS LETTERS OF RECOMMENDATION FROM EMPLOYERS AND VOLUNTEER SUPERVISORS. ONCE A SCHOLARSHIP IS AWARDED, AND BEFORE FUNDS ARE DISBURSED, A SECOND UNIVERSITY VERIFICATION SIGNED BY THE STUDENT'S FACULTY ADVISOR AND DEPARTMENT HEAD CONFIRMING THE STUDENT'S ENROLLMENT FOR THE UPCOMING PERIOD IS REQUIRED.

Additional Data

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AR GAME AND FISH PO BOX 316 JASPER, AR 72641	71-0562360	STATE OF AR	15,282		N/A	N/A	HABITAT ENHANCEMENT
ARCHERS USA FOUNDATION 1721 HWY 71 N ALMA, AR 72921	83-2602300	501C3	16,787		N/A	N/A	HUNTING HERITAGE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARIZONA GAME AND FISH DEPARTMENT 1980 E HOPI DR SPRINGERVILLE, AZ 85938	26-0191335	STATE OF AZ	23,400		N/A	N/A	HABITAT ENHANCEMENT
BLM 1849 C STREET NW RM 5665 WASHINGTON, DC 20240	84-0437540	BUR LAND MGMT	368,470		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BOONE & CROCKETT CLUB 250 STATION DR MISSOULA, MT 59801	81-0438290	501C3	11,500		N/A	N/A	HABITAT ENHANCEMENT
BROADWATER CONSERVATION DISTRICT 415 SOUTH FRONT STREET TOWNSEND, MT 59644	81-0362187	CITY OF TOWNSEND	15,350		N/A	N/A	LAND PROTECTION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BSA GOLDEN EMPIRE COUNCIL 251 COMMERCE CIRCLE SCARAMENTO, CA 95815	23-7627152	501C3	6,070		N/A	N/A	HABITAT ENHANCEMENT
CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE 1724 BALL MOUNTAIN RD MONTAGUE, CA 96064	27-1674044	STATE OF CA	18,344		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CALIFORNIA WATERFOWL ASSOCIATION 1346 BLUE OAKS BLVD ROSEVILLE, CA 95678	94-1149574	501C3	6,969		N/A	N/A	HABITAT ENHANCEMENT
CARBON COUNTY WEED & PEST CONTROL DISTRICT PO BOX 1126 RAWLINS, WY 82301	83-6000104	CARBON COUNTY	8,106		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHELAN COUNTY NATURAL RESOURCE DEPARTMENT 411 WASHINGTON ST SUITE 201 ELLENSBURG, WA 98801	91-6001297	CHELAN COUNTY	6,201		N/A	N/A	HABITAT ENHANCEMENT
CHFC FOUNDATION 1625 SPORTSMAN DR COMPTON, CA 90221	81-4182304	501C3	6,100		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHIMINEAS RANCH FOUNDATION 7870 FAIRCHILD AVE WINNETKA, CA 91306	37-1549426	501C3	5,995		N/A	N/A	HABITAT ENHANCEMENT
CLARK FORK COALITION 140 S 4TH ST W 1 MISSOULA, MT 59801	36-3428665	501C3	15,100		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLFAX FALCONS TRAP TEAM 1995 PARK LN MEADOW VISTA, CA 95722	68-0290537		7,000		N/A	N/A	HABITAT ENHANCEMENT
COLORADO PARKS AND WILDLIFE 300 WEST NEW YORK AVE GUNNISON, CO 81230	84-0644739	STATE OF CO	70,307		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CONGRESSIONAL SPORTSMENS FOUNDATION 110 N CAROLINA AVE SE WASHINGTON, DC 20003	52-1686163	501C3	25,000		N/A	N/A	HUNTING HERITAGE
COOS COUNTY OREGON 250 N BAXTER ST COQUILLE, OR 97423	93-6002289	COOS COUNTY	73,386		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COULTER RANCH 2253 BRUSETT RD BRUSETT, MT 59318	51-7115767		8,466		N/A	N/A	HABITAT ENHANCEMENT
EASTERN BAND OF CHEROKEE INDIANS PO BOX 1747 CHEROKEE, NC 28719	56-0572090	EBCI	7,500		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FALL RIVER RESOURCE CONSERVATION DISTRICT PO BOX 83 MCARTHUR, CA 96056	68-0390005	STATE OF CA	7,400		N/A	N/A	HABITAT ENHANCEMENT
FELLOWSHIP OF CHRISTIAN ATHLETES OUTDOORS 123 CAMPBLL CT MAYFIELD, KY 42066	44-0610626	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FIRST HUNT FOUNDATION INC 2965 HWY 162 KAMIAH, ID 83536	47-3946789	501C3	100,000		N/A	N/A	HABITAT ENHANCEMENT
FLYING M RANCH LLP PO BOX 700 FLAGSTAFF, AZ 86002	86-0567521		51,129		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FORT HUNTER LIGGETT MILITARY RESERVATION BLDG 287 INFANTRY RD JOLON, CA 93928	42-1646119	STATE OF CA	8,500		N/A	N/A	HABITAT ENHANCEMENT
FORT RILEY MILITARTY RESERVATION 407 PERSHING CT FORT RILEY, KS 66442	48-0628034	STATE OF KS	7,500		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GAINES AND ASSOCIATES PO BOX 1481 SHINGLE SPRINGS, CA 95682	000000000		20,000		N/A	N/A	HABITAT ENHANCEMENT
GREAT SMOKY MOUNTAINS NATIONAL PARK 107 PARK HEADQUARTERS RD GATLINBURG, TN 37738	62-1564782	NTNL PARK SRVC	9,928		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HANDS OF A SPORTSMAN 9820 CASTOR RD SALISBURY, NC 28146	81-1174987	501C3	5,567		N/A	N/A	HABITAT ENHANCEMENT
HAYWOOD COUNTY TOURISM 1110 SOCO RD MAGGIE VALLEY, NC 28751	56-1942601	HAYWOOD COUNTY	5,000		N/A	N/A	CONSERVATION EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HELLGATE HUNTERS & ANGLERS PO BOX 7792 MISSOULA, MT 59807	51-0575028	501C3	19,000		N/A	N/A	HABITAT ENHANCEMENT
HUNT WITH HEART PO BOX 1214 PEARLAND, TX 77588	45-4860019	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HUNTING WITH HEROES PO BOX 51736 CASPER, WY 82605	46-3188184	501C3	8,250		N/A	N/A	HUNTING HERITAGE
ILLINOIS CONSERVATION FOUNDATION 1 NATURAL RESOURCES WAY SPRINGFIELD, IL 62702	37-1340071	501C3	105,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INTERNATIONAL HUNTER EDUCATION ASSOCIATION 800 E 73RD AVE UNIT 3 DENVER, CO 80229	75-2907691	501C3	12,500		N/A	N/A	HABITAT ENHANCEMENT
INTERNATIONAL WILDLIFE CRIMESTOPPERS INC PO BOX 217 BLAIRSVILLE, GA 30514	84-1481166	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KAMIAKIN ROVING ARCHERS 5701 RICHEY RD YAKIMA, WA 98908	60-1806891		5,000		N/A	N/A	HABITAT ENHANCEMENT
MASON T ORTIZ CAMP 4790 CAUGHLIN PARKWAY 753 RENO, NV 89519	81-4941102	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAX MCGRAW WILDLIFE FOUNDATION PO BOX 9 14N322 ROUTE 25 DUNDEE, IL 60118	36-2519612		270,000		N/A	N/A	CONSERVATION EDUCATION
MAYVILLE MIDDLE SCHOOL W3387 STRANGE RD IRON RIDGE, WI 53035	39-6003326	MAYVILLE SCHL DIST	6,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MI DNRC 1732 WEST M 32 GAYLORD, MI 49735	38-6000134	STATE OF MI	18,315		N/A	N/A	HABITAT ENHANCEMENT
MICHIGAN CALIFORNIA TIMBER COMPANY PO BOX 766 YREKA, CA 96097	94-1611477		20,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MICHIGAN DEPARTMENT OF NATURAL RESOURCES 1732 WEST M 32 GAYLORD, MI 49735	38-6000134	STATE OF MI	6,309		N/A	N/A	HABITAT ENHANCEMENT
MINERS OUTDOOR CLUB CLAY TARGET TEAM 400 PREECE WAY YREKA, CA 96097	84-3431439		6,600		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MINNESOTA DEPARTMENT OF NATURAL RESOURCES 460 PETERSON RD GRAND RAPIDS, MN 55744	41-6007162	STATE OF MN	13,497		N/A	N/A	HABITAT ENHANCEMENT
MONTANA FISH WILDLIFE AND PARKS 1420 E 6TH AVE HELENA, MT 59620	81-0302402	STATE OF MT	19,650		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MONTANA STATE UNIVERSITY 119 SOUTH 3RD ST LIVINGSTON, MT 59047	81-6001649	STATE OF MT	30,000		N/A	N/A	HABITAT ENHANCEMENT
MONTEREY BAY YOUTH OUTDOOR DAY 180 LAKEVIEW RD WATSONVILLE, CA 95076	47-3107944	501C4	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MT DNRC 48455 S SPERRY GRADE RD GREENOUGH, MT 59823	81-0302402	STATE OF MT	17,000		N/A	N/A	HABITAT ENHANCEMENT
MT FWP PO BOX 1938 BILLINGS, MT 59103	81-0302402	STATE OF MT	31,064		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL 4H SHOOTING SPORTS 3762 SEYMOUR DR TRAPPE, MD 21673	38-2862206		5,000		N/A	N/A	HABITAT ENHANCEMENT
NATIONAL CONSERVATION LEADERSHIP INSTITUTE LTD PO BOX 503 SHEPHERDSTOWN, WV 25443	20-3936109	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL PARKS CONSERVATION ASSOCIATION 1 RANKIN AVE 2ND FLOOR ASHEVILLE, NC 28801	53-0225165	501C3	7,401		N/A	N/A	CONSERVATION EDUCATION
NATURE CONSERVANCY 4245 NORTH FAIRFAX DR STE 100 ARLINGTON, VA 22203	53-0242652	501C3	48,232		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEVADA MULEYS PO BOX 1828 WINNEMUCCA, NV 89446	26-0741379	501C3	10,000		N/A	N/A	HABITAT ENHANCEMENT
NEW MEXICO DEPARTMENT OF GAME AND FISH 3841 MIDWAY PLACE NE ALBUQUERQUE, NM 87109	85-6000565	STATE OF NM	10,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OKLAHOMA DEPARTMENT OF WILDLIFE CONSERVATION 27932 S BURNT CABIN RD TAHLEQUAH, OK 74464	83-1173562	STATE OF OK	8,000		N/A	N/A	HABITAT ENHANCEMENT
ONE MONTANA 280 W KAGY BLVD STE D233 BOZEMAN, MT 59715	84-1645549	501C3	30,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OR DFW PO BOX 9 JOHN DAY, OR 97845	93-0655103	STATE OF OR	28,478		N/A	N/A	HABITAT ENHANCEMENT
OREGON STATE UNIVERSITY 108 HOVLAND HALL CORVALLIS, OR 97331	93-6022772	STATE OF OR	10,044		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PA GAME COMMISSION 105 ARBUTUS LN ST MARYS, PA 15857	25-1618042	STATE OF PA	39,600		N/A	N/A	HABITAT ENHANCEMENT
PASS IT ON - OUTDOOR MENTORS 310 EAST 2ND ST WICHITA, KS 67202	20-5044499	501C3	10,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RAISED AT FULL DRAW 1221 E BUCHANAN ST WINTERSET, IA 50273	46-5141615	501C3	35,000		N/A	N/A	HABITAT ENHANCEMENT
RESPONSIVE MANAGEMENT 130 FRANKLIN ST HARRISONBURG, VA 22801	54-1642830		105,048		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RICHARD DAHM 12720 EAST NORA SUITE E SPOKANE VALLEY, WA 99216	48-1608051		6,900		N/A	N/A	HABITAT ENHANCEMENT
RIGGS ECOLOGICAL RESEARCH 62710 BOOTH LAND LA GRANDE, OR 97850	51-9622727		36,087		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RIO SALADO TARGET TERMINATORS 226 E PALO VERDE ST GILBERT, AZ 85296	84-4454663	501C3	8,050		N/A	N/A	HABITAT ENHANCEMENT
SALMON FOR SOLDIERS 41 E RHODODENDRON LN UNION, WA 98592	46-4849556	501C3	5,000		N/A	N/A	CONSERVATION EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SCHOLASTIC ARCHERY ASSOCIATION CORP 225 N 3RD ST WILLIAMSBURG, KY 40769	46-1687391	501C3	10,000		N/A	N/A	HABITAT ENHANCEMENT
SD GAME AND FISH 4130 ADVENTURE TRAIL RAPID CITY, SD 57702	84-0644739	STATE OF SD	60,984		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTHWEST WILDLIFE FOUNDATION 3176 W 26TH ST YUMA, AZ 85364	20-5079464	501C3	6,500		N/A	N/A	HABITAT ENHANCEMENT
SPORTSMENS ALLIANCE FOUNDATION 801 KINGSMILL PKWY COLUMBUS, OH 43229	31-0941103	501C3	25,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STILLWATER VALLEY WATERSHED COUNCIL PO BOX 112 ABSAROOKEE, MT 59001	90-0641225	501C3	12,795		N/A	N/A	HABITAT ENHANCEMENT
SWVA SPORTSMEN INC PO BOX 269 VANSANT, VA 24656	46-2053795	501C3	62,319		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEXAS YOUTH HUNTING PROGRAM 3660 THOUSAND OAKS DR SAN ANTONIO, TX 78247	74-2605516	501C3	9,500		N/A	N/A	HABITAT ENHANCEMENT
TN WILDLIFE RESOURCES AGENCY 3030 WILDLIFE WAY MORRISTOWN, TN 37814	62-6001445	STATE OF TN	25,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF CALIFORNIA-DAVIS 1 HARPST ST DAVIS, CA 95521	46-4117124	STATE OF CA	8,028		N/A	N/A	HABITAT ENHANCEMENT
UNIVERSITY OF MONTANA 32 CAMPUS DR MISSOULA, MT 59812	81-6001713	STATE OF MT	101,768		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF WASHINGTON 1400 NE CAMPUS PKWY SEATTLE, WA 98195	91-6001537	STATE OF WA	19,006		N/A	N/A	HABITAT ENHANCEMENT
UNIVERSITY OF WISCONSIN 1630 LINDEN DR MADISON, WI 53706	39-6006492	STATE OF WI	8,306		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF WYOMING 1000 EAST UNIVERSITY AVE LARAMIE, WY 82071	83-6000331	STATE OF WY	42,225		N/A	N/A	HABITAT ENHANCEMENT
USFS 1400 INDEPENENCE AVE SW WASHINGTON, DC 20250	72-0564834	USDA	1,324,666		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WALLOWA CANYONLANDS PARTNERSHIP 401 NE 1ST ST SUITE A ENTERPRISE, WA 97828	91-1794627		12,040		N/A	N/A	HABITAT ENHANCEMENT
WASHINGTON DEPARTMENT OF FISH & WILDLIFE 16601 US HIGHWAY 12 NACHES, WA 98937	91-1632572	STATE OF WA	116,963		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WASHINGTON OUTDOOR WOMEN PO BOX 1656 BELLEVUE, WA 98009	94-3122155		6,290		N/A	N/A	HABITAT ENHANCEMENT
WASHINGTON STATE UNIVERSITY FOUNDATION PO BOX 647010 PULLMAN, WA 99164	91-1075542	501C3	100,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WASHINGTON STATE YOUTH CONSERVATION CAMPS 7218 244TH AVE EAST BUCKLEY, WA 98321	82-1292993	501C3	7,000		N/A	N/A	CONSERVATION EDUCATION
WEST VIRGINIA DIVISION OF NATURAL RESOURCES 324 4TH AVE SOUTH CHARLESTON, WV 25303	55-6000763	STATE OF WV	7,500		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHITE MOUNTAIN CLAY TARGET CENTER 100 W OLIVER SHOW LOW, AZ 85901	81-4718063	501C3	7,500		N/A	N/A	HABITAT ENHANCEMENT
WIDNR 101 S WEBSTER ST MADISON, WI 53707	39-6006436	STATE OF WI	229,731		N/A	N/A	HABITAT ENHANCEMENT & LAND PROTECTION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILDLIFE MANAGEMENT INSTITUTE 4426 VT ROUTE 215 N CABOT, VT 05647	53-0196629	501C3	105,000		N/A	N/A	HABITAT ENHANCEMENT
WILLIAM F WEST HIGH SCHOOL RIFLE TEAM PO BOX 465 CENTRALIA, WA 98531	80-0280724	CITY OF CENTRALIA	5,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WYGF 5400 BISHOP BLVD CHEYENNE, WY 82006	83-0208667	STATE OF WY	192,916		N/A	N/A	HABITAT ENHANCEMENT
WYOMING DISABLED HUNTERS ORGANIZATION PO BOX 2232 CODY, WY 82414	26-3204990	501C3	10,000		N/A	N/A	HABITAT ENHANCEMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WYOMING STATE 4H FOUNDATION 1000 EAST UNIVERSITY AVE LARAMIE, WY 82071	83-6004106	501C3	6,500		N/A	N/A	HABITAT ENHANCEMENT
YUMA YOUNG GUNS 6749 E MISSION ST YUMA, AZ 85365	46-3083270	501C3	5,000		N/A	N/A	HABITAT ENHANCEMENT

Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2019
Department of the Treasury Internal Revenue Service	For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	
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 on 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 on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
☐ 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 on 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?		4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?		5a	No
b Any related organization?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
6 For persons listed on 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?		6a	No
b Any related organization?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		7	Yes
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 R KYLE WEAVER PRESIDENT & CEO	(i)	296,149 -----	75,750 -----	381 -----	14,000 -----	21,395 -----	407,675 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
2 RODNEY TRIEPKE CHIEF OPERATING OFFICER	(i)	187,959 -----	20,750 -----	381 -----	10,788 -----	12,152 -----	232,030 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
3 BLAKE HENNING CHIEF CONSERVATION OFFICER	(i)	153,530 -----	10,750 -----	381 -----	8,663 -----	21,395 -----	194,719 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
4 STEVE DECKER VP MARKETING	(i)	153,736 -----	8,250 -----	381 -----	8,414 -----	8,805 -----	179,586 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
5 SHANE CRONK VP FIN AND ACC/TREASURER	(i)	138,430 -----	10,750 -----	381 -----	7,749 -----	21,395 -----	178,705 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
6 GRANT PARKER GENERAL COUNSEL/SECRETARY	(i)	145,609 -----	750 -----	381 -----	8,288 -----	21,395 -----	176,423 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
7 CHAD FRANKLIN VP FIELD OPERATIONS	(i)	144,199 -----	750 -----	381 -----	7,537 -----	21,395 -----	174,262 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
8 RALPH CINFIO III VP OPERATIONS	(i)	130,438 -----	750 -----	381 -----	7,037 -----	21,395 -----	160,001 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 7	THE CEO MAY BE AWARDED A BONUS BASED ON THE DISCRETION OF THE BOARD OF DIRECTORS. OTHER OFFICERS AND HIGHLY COMPENSATED EMPLOYEES MAY RECEIVE A BONUS AT THE DISCRETION OF THE CEO. WHEN AWARDING THE BONUS, THE OVERALL COMPENSATION PACKAGE IS CONSIDER TO ENSURE THE COMPENSATION IS REASONABLE.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
►Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

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 or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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	11	271,383	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	5	4,327,125	APPRAISAL
15 Real estate—Residential	X	1	137,650	APPRAISAL
16 Real estate—Commercial	X	3	1,927,000	APPRAISAL
17 Real estate—Other				
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 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

30a

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 nonstandard contributions?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

b

If "Yes," describe in Part II.

33

If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Cat. No. 51227J

Schedule M (Form 990) (2019)

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B):	NUMBER OF CONTRIBUTIONS USED IN PART I.
PART I, LINE 32B:	NONCASH CONTRIBUTIONS IN THE FORM OF REAL ESTATE ARE SOMETIMES SOLD BY UTILIZING THE SERVICES OF A REAL ESTATE AGENT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019**Open to Public
Inspection****Employer identification number**

81-0421425

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE OF THE BOARD HAS THE AUTHORITY TO ACT ON BEHALF OF THE ENTIRE BOARD WHEN THE ENTIRE BOARD IS NOT IN SESSION. HOWEVER, THIS AUTHORITY EXCLUDES THE ABILITY TO CHANGE ARTICLES OF INCORPORATION, CORPORATE BYLAWS, AND APPROVE DISSOLUTION, MERGER, OR DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ORGANIZATIONS ASSETS. THE AUTHORITY ALSO EXCLUDES THE ABILITY TO REMOVE A BOARD MEMBER FROM SERVICE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	CHARLIE DECKER AND STEVE DECKER HAVE A FAMILY RELATIONSHIP.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE ORGANIZATION'S INDEPENDENT ACCOUNTANT PREPARES THE FORM 990 BASED ON INFORMATION PROVIDED BY MANAGEMENT. A PRELIMINARY REVIEW IS THEN CONDUCTED BY THE CONTROLLER. AFTER PREPARATION OF THE 990, A FINAL REVIEW IS CONDUCTED BY THE CONTROLLER, TREASURER 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 BY MANAGEMENT, AND PRESENT ANY QUESTIONS OR COMMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	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. EACH BOARD MEMBER ANNUALLY SIGNS A CODE OF ETHICS AND OATH OF OFFICE FORM. 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 RMEF'S 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 RMEF'S DIRECTOR OF HUMAN RESOURCES AND GENERAL COUNSEL. THESE INDIVIDUALS, OR THEIR DELEGATES, 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 RMEF'S GENERAL COUNSEL, WHO, ALONG WITH APPROPRIATE BOARD MEMBERS AND/OR STAFF, WILL DETERMINE A RECOMMENDED COURSE OF ACTION CONSISTENT WITH THIS POLICY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	AND STANDARD OPERATING PROCEDURES. THE GENERAL COUNSEL WILL REPORT CONFLICTS OF INTEREST AND RECOMMENDED COURSES OF ACTION TO THE RMEF AUDIT COMMITTEE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	IN ORDER TO ESTABLISH COMPENSATION FOR THE PRESIDENT & CEO, THE BOARD OF DIRECTORS REGULARLY CONDUCTS A COMPENSATION REVIEW. THE REVIEW CONSISTS OF SEVERAL SOURCES, INCLUDING FORM 990 OF OTHER ORGANIZATIONS. A WRITTEN EMPLOYMENT CONTRACT IS THEN EXECUTED AND APPROVED BY THE BOARD OF DIRECTORS. THIS PROCESS WAS LAST COMPLETED IN 2019 AND IS USED TO DETERMINE THE COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	RMEF'S ARTICLES OF INCORPORATION, 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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	LOSS ON SPLIT INTEREST AGREEMENT -77,631.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 2C	THE PROCESS FOR OVERSEEING AND SELECTING AND INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ROCKY MOUNTAIN ELK FOUNDATION INC

Employer identification number
81-0421425

Part I

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)ROCKY MOUNTAIN ELK FND GROUP RETURN 5705 GRANT CREEK RD MISSOULA, MT 59808 36-3953351	CONSERVATION	MT	501(C)(3)	LINE 12B, II	ROCKY MOUNTAIN ELK FOUNDATION INC	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUST (2) 5705 GRANT CREEK RD MISSOULA, MT 59808	TRUST	MT	N/A	T					No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)	Yes	
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses		No
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ROCKY MOUNTAIN ELK FND GROUP RETURN	C	14,169,230	ACTUAL

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference	Explanation