

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

Type or Print	Name of exempt organization, employer, or other filer, see instructions.  ROCKY MOUNTAIN ELK FOUNDATION, INC.	Taxpayer identification number (TIN)  81-0421425
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.  5705 GRANT CREEK RD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  MISSOULA, MT 59808	

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of SHANE CRONK, CFO/TREASURER

5705 GRANT CREEK RD - MISSOULA, MT 59808

Telephone No. (406) 523-4500 Fax No. \_\_\_\_\_

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 23 or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Department of the Treasury  
Internal Revenue ServiceUnder 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](http://www.irs.gov/Form990) for instructions and the latest information.

2023

Open to Public  
Inspection

## A For the 2023 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

B Check if applicable:	C Name of organization  ROCKY MOUNTAIN ELK FOUNDATION, INC.			D Employer identification number  81-0421425		
Address change	Doing business as			E Telephone number 406-523-4500		
Name change	Number and street (or P.O. box if mail is not delivered to street address) 5705 GRANT CREEK RD			F City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59808		
Initial return				G Gross receipts \$ 114,221,888.		
Final return/terminated				H(a) Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No		
Amended return				H(b) Are all subordinates included? Yes <input checked="" type="checkbox"/> No		
Application pending	F Name and address of principal officer: SHANE CRONK SAME AS C ABOVE			If "No," attach a list. See instructions		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3)      501(c) ( ) (insert no.)      4947(a)(1) or 527				H(c) Group exemption number 9462		
J Website: <a href="http://WWW.RMEF.ORG">WWW.RMEF.ORG</a>				K Form of organization: <input checked="" type="checkbox"/> Corporation      Trust      Association      Other	L Year of formation: 1984	M State of legal domicile: MT

## Part I Summary

Activities & Governance	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 15	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 15	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5 180	
	6 Total number of volunteers (estimate if necessary)	6 7500	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 2,121,769.	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 53,782,966.	Current Year 55,505,375.
	9 Program service revenue (Part VIII, line 2g)	35,678,314.	21,320,116.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,109,923.	5,173,485.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,105,960.	1,529,660.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	92,677,163.	83,528,636.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,267,063.	5,532,503.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,269,366.	14,187,031.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	9,350.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	17,898,362.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	63,988,225.	54,454,199.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	81,534,004.	74,173,733.
19 Revenue less expenses. Subtract line 18 from line 12	11,143,159.	9,354,903.	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	130,743,568.	141,374,719.
	21 Total liabilities (Part X, line 26)	8,489,538.	9,465,144.
	22 Net assets or fund balances. Subtract line 21 from line 20	122,254,030.	131,909,575.

## 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.

*Shane Cronk*

Sign Here	Signed by _____	Date _____			
	Signature of officer SHANE CRONK, CFO/TREASURER				
Type or print name and title					
Paid	Print/Type preparer's name SARAH HINTZ	Preparer's signature SARAH HINTZ	Date 10/28/24	Check if self-employed <input checked="" type="checkbox"/> P00492291	PTIN
Preparer	Firm's name CLIFTONLARSONALLEN LLP		Firm's EIN 41-0746749		
Use Only	Firm's address 8390 EAST CRESCENT PARKWAY, SUITE 300 GREENWOOD VILLAGE, CO 80111		Phone no. (303) 779-5710		

May the IRS discuss this return with the preparer shown above? See instructions \_\_\_\_\_  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III .....  X

- 1** Briefly describe the organization's mission:

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

- 2** Did the organization undertake any significant program services during the year which were not listed on the

Yes  X  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  X  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 \$ 29,326,705. including grants of \$ 400,000. ) (Revenue \$ 19,404,705. )

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, INTERNAL CRITERIA AND PRIORITIES, PARTNERSHIPS, AND  
FIELD-BASED PROFESSIONAL KNOWLEDGE. THE HIGHEST PRIORITY HABITAT OR  
ACCESS AREAS ARE PROTECTED THROUGH ACQUISITION OR EASEMENT.  
ACQUISITIONS ARE THEN USUALLY CONVEYED INTO PUBLIC OWNERSHIP.  
CONSERVATION EASEMENTS ALLOW PRIVATE LANDOWNERS TO PROTECT THEIR LAND  
IN PERPETUITY FROM DEVELOPMENT AND OTHER USES THAT COULD DIMINISH THE  
HABITAT VALUE.

**4b** (Code: \_\_\_\_\_ ) (Expenses \$ 13,853,244. including grants of \$ 1,200,827. ) (Revenue \$ 0. )

HUNTING HERITAGE: REPRESENTS GRANTS AND OTHER COSTS TO ENGAGE PEOPLE IN  
HUNTING AND OTHER OUTDOOR PURSUITS THROUGH SKILLS INSTRUCTION,  
MENTORING, CONSERVATION OUTREACH AND HUNTING RELATED PRODUCT.

**4c** (Code: \_\_\_\_\_ ) (Expenses \$ 7,866,736. including grants of \$ 2,878,922. ) (Revenue \$ 0. )

HABITAT STEWARDSHIP: 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.

- 4d** Other program services (Describe on Schedule O.)

(Expenses \$ 1,052,754. including grants of \$ 1,052,754. ) (Revenue \$ 0. )

- 4e** Total program service expenses 52,099,439.

Form 990 (2023)

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i> See instructions .....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4 X	
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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5 X	
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? <i>If "Yes," complete Schedule D, Part I</i> .....	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	8 X	
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? <i>If "Yes," complete Schedule D, Part IV</i> .....	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10 X	
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. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>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? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>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? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>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? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>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)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul>		
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	11a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	11b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	11c X	
14a Did the organization maintain an office, employees, or agents outside of the United States? 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	11d X	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	11e X	
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? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	11f X	
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? <i>If "Yes," complete Schedule G, Part I. See instructions</i> .....	12a X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	12b X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	13 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	14a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	14b X	
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? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	15 X	

**Part IV Checklist of Required Schedules (continued)**

	<b>Yes</b>	<b>No</b>
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 X	
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 X	
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 X	
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 <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a X	
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 X	
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 X	
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III .....	27 X	
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV .....	28a X	
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV .....	28b X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV .....	28c X	
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M .....	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....	31 X	
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 X	
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 X	
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 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a X	
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 X	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 .....	36 X	
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 X	
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O .....

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

	<b>Yes</b>	<b>No</b>
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	1a 268	
b Enter the number of Forms W-2G included on 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 X	

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

	Yes	No
<b>2a</b> 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 .....	<b>2a</b>	180
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2b</b>	X
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> .....	<b>3b</b>	X
<b>4a</b> 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>4a</b>	X
<b>b</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).  <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5b</b>	X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5c</b>	
<b>6a</b> 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? .....	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6b</b>	
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	X
<b>a</b> 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? .....	<b>7b</b>	X
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year .....	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7h</b>	
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>	
<b>9</b> <b>Sponsoring organizations maintaining donor advised funds.</b>	<b>9a</b>	
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter:	<b>9b</b>	
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 .....	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	<b>10b</b>	
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter:	<b>11a</b>	
<b>a</b> Gross income from members or shareholders .....	<b>11b</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	<b>12a</b>	
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12b</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	<b>13a</b>	
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13b</b>	
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13c</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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 .....	<b>14a</b>	X
<b>c</b> Enter the amount of reserves on hand .....	<b>14b</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>15</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> .....	<b>16</b>	X
<b>15</b> 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? .....	<b>17</b>	
If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		
If "Yes," complete Form 4720, Schedule O.		
<b>17</b> <b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....		
If "Yes," complete Form 6069.		

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

		Yes	No
1a	15		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
1b	15		
Enter the number of voting members included on line 1a, above, who are independent			
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?		X	
Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X	
Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			
Did the organization become aware during the year of a significant diversion of the organization's assets?			
Did the organization have members or stockholders?		X	
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?		X	
Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			
Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?			
b Each committee with authority to act on behalf of the governing body?			
Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			X

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

	Yes	No
10a	X	
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?		
11a	X	
Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	X	
Did the organization have a written conflict of interest policy? If "No," go to line 13		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	X	
14	X	
Did the organization have a written whistleblower policy?		
Did the organization have a written document retention and destruction policy?		
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		
b Other officers or key employees of the organization		
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	X	
Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
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?		
16b	X	

**Section C. Disclosure**

17	List the states with which a copy of this Form 990 is required to be filed	<u>SEE SCHEDULE O</u>
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
19	Describe on 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, CFO/TREASURER - (406) 523-4500 5705 GRANT CREEK RD, MISSOULA, MT 59808	

**Part VII 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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the 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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) R KYLE WEAVER PRESIDENT & CEO	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	558,987.	0.	44,942.
	5.00								
(2) SHANE CRONK CFO / TREASURER	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	248,022.	0.	42,297.
	5.00								
(3) STEVE DECKER CHIEF REVENUE OFFICER	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	235,747.	0.	24,030.
	5.00								
(4) RODNEY TRIEPKE MANAGING DIRECTOR OF IT	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	188,260.	0.	26,415.
	5.00								
(5) GRANT PARKER GENERAL COUNSEL/SECRETARY	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	171,147.	0.	32,432.
	5.00								
(6) BLAKE HENNING CHIEF CONSERVATION OFFICER	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	166,559.	0.	20,685.
	5.00								
(7) CHAD FRANKLIN MNG. DIR. OF FIELD OPERATIONS	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	140,165.	0.	31,704.
	5.00								
(8) CASEY CLINE CONTROLLER	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	131,310.	0.	33,565.
	5.00								
(9) KIRK MURPHY DIR. OF FIELD OPERATIONS - NW	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	138,810.	0.	23,915.
	5.00								
(10) ANDERSON SMITH DIRECTOR OF DEVELOPMENT	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	117,160.	0.	29,795.
	5.00								
(11) RIZA LESSER, MNG. DIR. OF MARKETING AND COMMUNICATIONS	50.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	136,863.	0.	7,771.
	5.00								
(12) FRED LEKSE CHAIR	10.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								
(13) TOBIAS "TOBY" BUCK VICE CHAIR	10.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								
(14) JAMES J. BAKER DIRECTOR	5.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								
(15) CHARLIE DECKER DIRECTOR	5.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								
(16) TIMOTHY DELANEY DIRECTOR THRU 09/2023	5.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								
(17) NANCY HOLLAND DIRECTOR	5.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	0.	0.
	1.00								

**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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) MAURICE HULL DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(19) KENT JOHNSON DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(20) DONNA MCDONALD DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(21) TOM ROBINSON DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(22) VINCE ROSDAHL DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(23) DAVE STEPHENS DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(24) ASHLEE STRONG DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(25) DR. MARTIN VAVRA, PHD DIRECTOR	5.00	X					0.	0.	0.
	1.00								
(26) TODD WALKER DIRECTOR	5.00	X					0.	0.	0.
	1.00								
<b>1b Subtotal</b>							<b>2,233,030.</b>	0.	<b>317,551.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>							<b>0.</b>	0.	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>							<b>2,233,030.</b>	0.	<b>317,551.</b>

**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

19

- |  | Yes | No |
|--|-----|----|
| 3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual  | 3   | X  |
| 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? If "Yes," complete Schedule J for such individual | 4   | X  |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person                       | 5   | X  |

**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
RR DONNELLY PO BOX 932721, CLEVELAND, OH 44193	PRINTING SERVICES	2,886,458.
KODI HOLDINGS INC DBA LSC COMMUNICATIONS PO BOX 932987, CLEVELAND, OH 44193	PRINTING SERVICES	2,127,003.
FENSKE MEDIA PO BOX 245, RAPID CITY, SD 57709	PRINTING SERVICES	821,327.
FEDERAL EXPRESS PO BOX 94515, PALATINE, IL 60094	SHIPPING	607,688.
ROSS GROUP INC 6636 CHURCH STREET, DOUGLASSVILLE, GA 30134	MEMBERSHIP DATABASE DESIGN & HOSTING	316,625.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	14	

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2023)

Part VII

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

Total to Part VII, Section A, line 1c .....

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a Federated campaigns .....</b>	<b>1a</b>			
	<b>b Membership dues .....</b>	<b>1b</b>	<b>3,762,844.</b>		
	<b>c Fundraising events .....</b>	<b>1c</b>			
	<b>d Related organizations .....</b>	<b>1d</b>	<b>24,431,604.</b>		
	<b>e Government grants (contributions) .....</b>	<b>1e</b>	<b>93,507.</b>		
	<b>f All other contributions, gifts, grants, and similar amounts not included above ...</b>	<b>1f</b>	<b>27,217,420.</b>		
	<b>g Noncash contributions included in lines 1a-1f .....</b>	<b>1g</b>	<b>\$ 6,158,018.</b>		
	<b>h Total. Add lines 1a-1f .....</b>		<b>55,505,375.</b>		
<b>Program Service Revenue</b>		<b>Business Code</b>			
	<b>2 a CONSERV. LAND SALES .....</b>	<b>531390</b>	<b>14,335,656.</b>	<b>14,335,656.</b>	
	<b>b MEMBERSHIP REVENUE .....</b>	<b>531390</b>	<b>4,599,410.</b>	<b>4,599,410.</b>	
	<b>c ADVERTISING INCOME .....</b>	<b>541800</b>	<b>2,121,769.</b>		<b>2,121,769.</b>
	<b>d CONTRACT REVENUE .....</b>	<b>531390</b>	<b>220,961.</b>	<b>220,961.</b>	
	<b>e OUTDOOR EDUCATION .....</b>	<b>611600</b>	<b>42,320.</b>	<b>42,320.</b>	
	<b>f All other program service revenue .....</b>				
	<b>g Total. Add lines 2a-2f .....</b>		<b>21,320,116.</b>		
<b>Other Revenue</b>	<b>3 Investment income (including dividends, interest, and other similar amounts) .....</b>		<b>3,635,643.</b>		<b>3,635,643.</b>
	<b>4 Income from investment of tax-exempt bond proceeds .....</b>				
	<b>5 Royalties .....</b>		<b>340,702.</b>		<b>340,702.</b>
	<b>6 a Gross rents .....</b>	<b>(i) Real</b>	<b>(ii) Personal</b>		
		<b>6a</b>	<b>12,075.</b>		
	<b>b Less: rental expenses .....</b>	<b>6b</b>	<b>0.</b>		
	<b>c Rental income or (loss) .....</b>	<b>6c</b>	<b>12,075.</b>		
	<b>d Net rental income or (loss) .....</b>			<b>12,075.</b>	<b>12,075.</b>
	<b>7 a Gross amount from sales of assets other than inventory .....</b>	<b>(i) Securities</b>	<b>(ii) Other</b>		
		<b>7a</b>	<b>29,213,027.</b>	<b>2,344.</b>	
	<b>b Less: cost or other basis and sales expenses .....</b>	<b>7b</b>	<b>27,677,529.</b>	<b>0.</b>	
	<b>c Gain or (loss) .....</b>	<b>7c</b>	<b>1,535,498.</b>	<b>2,344.</b>	
	<b>d Net gain or (loss) .....</b>			<b>1,537,842.</b>	<b>1,537,842.</b>
	<b>8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....</b>	<b>8a</b>	<b>2,555,692.</b>		
	<b>b Less: direct expenses .....</b>	<b>8b</b>	<b>1,554,885.</b>		
	<b>c Net income or (loss) from fundraising events .....</b>			<b>1,000,807.</b>	<b>1,000,807.</b>
	<b>9 a Gross income from gaming activities. See Part IV, line 19 .....</b>	<b>9a</b>	<b>548,609.</b>		
	<b>b Less: direct expenses .....</b>	<b>9b</b>	<b>591,635.</b>		
	<b>c Net income or (loss) from gaming activities .....</b>			<b>-43,026.</b>	<b>-43,026.</b>
	<b>10 a Gross sales of inventory, less returns and allowances .....</b>	<b>10a</b>	<b>1,075,561.</b>		
	<b>b Less: cost of goods sold .....</b>	<b>10b</b>	<b>869,203.</b>		
	<b>c Net income or (loss) from sales of inventory .....</b>			<b>206,358.</b>	<b>206,358.</b>
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
	<b>11 a MISC. INCOME .....</b>	<b>900099</b>	<b>12,744.</b>		<b>12,744.</b>
	<b>b _____</b>				
	<b>c _____</b>				
	<b>d All other revenue .....</b>				
	<b>e Total. Add lines 11a-11d .....</b>		<b>12,744.</b>		
	<b>12 Total revenue. See instructions .....</b>		<b>83,528,636.</b>	<b>19,404,705.</b>	<b>2,121,769.</b>
					<b>6,496,787.</b>

**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 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 .....	5,472,503.	5,472,503.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....	60,000.	60,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	1,803,627.	740,532.	880,424.	182,671.
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 .....	9,363,428.	3,902,431.	1,038,529.	4,422,468.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	433,647.	174,794.	64,589.	194,264.
9 Other employee benefits .....	1,696,226.	704,730.	246,478.	745,018.
10 Payroll taxes .....	890,103.	334,709.	157,702.	397,692.
11 Fees for services (nonemployees):				
a Management .....	78.	78.		
b Legal .....	74,092.	7,331.	12,259.	54,502.
c Accounting .....	92,603.		92,603.	
d Lobbying .....	158,880.	158,530.		350.
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....	131,684.		131,684.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....	2,690,493.	1,101,652.	472,359.	1,116,482.
12 Advertising and promotion .....	979,064.	527,716.	38,622.	412,726.
13 Office expenses .....	11,742,894.	2,317,958.	333,657.	9,091,279.
14 Information technology .....	50,785.	14,415.	15,982.	20,388.
15 Royalties .....				
16 Occupancy .....	423,922.	56,399.	341,969.	25,554.
17 Travel .....	1,426,949.	579,408.	24,730.	822,811.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	361,502.	91,516.	72,927.	197,059.
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	585,272.	329,080.	136,449.	119,743.
23 Insurance .....	84,407.	29,870.	32,422.	22,115.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) .....				
a LAND PROTECTION .....	19,684,111.	19,684,111.		
b CONSERVATION EASEMENTS .....	6,463,000.	6,463,000.		
c COST OF SALES .....	5,137,229.	5,137,229.		
d MEMBERSHIP BENEFITS .....	3,287,880.	3,287,880.		
e All other expenses .....	1,079,354.	923,567.	82,547.	73,240.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	74,173,733.	52,099,439.	4,175,932.	17,898,362.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	14,403,212.	1	23,673,625.
	2 Savings and temporary cash investments .....	8,769,576.	2	6,036,464.
	3 Pledges and grants receivable, net .....	525,740.	3	546,900.
	4 Accounts receivable, net .....	1,544,923.	4	435,666.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	7,435,644.	8	8,723,443.
	9 Prepaid expenses and deferred charges .....	897,952.	9	911,556.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	21,854,672.		
	b Less: accumulated depreciation .....	10b 9,271,507.	10c 11,634,695.	12,583,165.
	11 Investments - publicly traded securities .....	75,330,017.	11	78,306,666.
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....	9,888,109.	13	9,843,534.
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	313,700.	15	313,700.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	130,743,568.	16	141,374,719.
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	5,443,228.	17	6,417,054.
	18 Grants payable .....		18	
	19 Deferred revenue .....	1,596,471.	19	1,653,740.
	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 .....	1,449,839.	25	1,394,350.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	8,489,538.	26	9,465,144.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions .....	73,327,482.	27	81,198,569.
	28 Net assets with donor restrictions .....	48,926,548.	28	50,711,006.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	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 .....	122,254,030.	32	131,909,575.
	<b>33 Total liabilities and net assets/fund balances</b> .....	130,743,568.	33	141,374,719.

Form 990 (2023)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12) .....	1	83,528,636.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	74,173,733.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	9,354,903.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	122,254,030.
5 Net unrealized gains (losses) on investments .....	5	439,663.
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 on Schedule O) .....	9	-139,021.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	131,909,575.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other .....		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	x
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant? .....	2b	x
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	2c	x
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....	3a	x
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....	3b	

Form 990 (2023)

**SCHEDULE A**  
(Form 990)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

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).)
- 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 **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 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 on 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		
<b>Total</b>						

**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 fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	44,815,965.	34,143,237.	52,185,551.	53,782,966.	55,505,375.	240,433,094.
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 <b>Total.</b> Add lines 1 through 3 .....	44,815,965.	34,143,237.	52,185,551.	53,782,966.	55,505,375.	240,433,094.
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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						240,433,094.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4 .....	44,815,965.	34,143,237.	52,185,551.	53,782,966.	55,505,375.	240,433,094.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	2,088,520.	1,465,227.	1,888,030.	2,794,082.	3,988,420.	12,224,279.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...	590,631.	233,648.	468,549.	669,268.	1,000,807.	2,962,903.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	52,353.	16,697.	747,794.	100,417.	12,744.	930,005.
<b>11 Total support.</b> Add lines 7 through 10						256,550,281.
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....					12	108,121,575.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	14	93.72	%
15 Public support percentage from 2022 Schedule A, Part II, line 14 .....	15	91.86	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input checked="" type="checkbox"/>			
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>17a 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>b 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			
<input type="checkbox"/>			

Schedule A (Form 990) 2023

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities 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 .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 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 2023 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17 .....	18	%

**19a 33 1/3% support tests - 2023.** 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 - 2022.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> 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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	1	
<b>2</b> 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
<b>3</b> By reason of the relationship described on line 2, above, 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b 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? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in Part VI.	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

**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)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors <i>(explain in detail in Part VI):</i>		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
Section C - Distributable Amount			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

**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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

**Part VI****Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:MISCELLANEOUS INCOME2019 AMOUNT: \$ 52,353.2020 AMOUNT: \$ 16,697.2021 AMOUNT: \$ 747,794.2022 AMOUNT: \$ 100,417.2023 AMOUNT: \$ 12,744.

**Schedule B**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

**Organization type** (check one):**Filers of:**Form 990 or 990-EZ       501(c)( 3 ) (enter number) organization                  4947(a)(1) nonexempt charitable trust **not** treated as a private foundation                  527 political organizationForm 990-PF       501(c)(3) exempt private foundation                  4947(a)(1) nonexempt charitable trust treated as a private foundation                  501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,073,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 3,500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	CONSERVATION EASEMENT    	\$ 4,950,000.	12/01/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

**Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

## **SCHEDULE C**

**(Form 990)**

# **Political Campaign and Lobbying Activities**

OMB No. 1545-0047

2023

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

## **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](http://www.irs.gov/Form990) for instructions and the latest information.**

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 organization

**Employer identification number**

BOCKY MOUNTAIN ELK FOUNDATION INC

81-0421425

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

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.  
**2** Political campaign activity expenditures ..... \$ ..... 0.  
**3** Volunteer hours for political campaign activities ..... 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.

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

Schedule C (Form 990) 2023

**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.

<b>Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)</b>		<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>											
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	10,731.												
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	171,781.												
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	182,512.												
<b>d</b>	Other exempt purpose expenditures .....	37,684,203.												
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	37,866,715.												
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.												
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.	
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	250,000.												
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0 .....	0.												
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0 .....	0.												
<b>j</b>	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? .....	<input type="checkbox"/> Yes <input type="checkbox"/> 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	368,416.	125,298.	137,754.	182,512.	813,980.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures	1,552.	3,750.	6,334.	10,731.	22,367.

**Schedule C (Form 990) 2023**

**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 not be 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 campaign activity 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). .....	2	
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 expenditures 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.

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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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input checked="" type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input checked="" type="checkbox"/> 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.	<b>Held at the End of the Tax Year</b>
a Total number of conservation easements .....	236
b Total acreage restricted by conservation easements .....	449,806.00
c Number of conservation easements on a certified historic structure included on line 2a .....	0
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 .....	6
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? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	4793
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	226,162.
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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.	\$ 0.
b If the organization elected, as permitted under FASB 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 .....	\$ 0.
(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 FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 .....	\$ 0.
b Assets included in Form 990, Part X .....	\$ 0.

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

Schedule D (Form 990) 2023

**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 make significant use of its collection items (check all that apply).
- |  |  |
|--|--|
| <b>a</b> <input checked="" type="checkbox"/> Public exhibition                   | <b>d</b> <input type="checkbox"/> Loan or exchange program                 |
| <b>b</b> <input type="checkbox"/> Scholarly research                             | <b>e</b> <input checked="" type="checkbox"/> Other <u>HUNTING HERITAGE</u> |
| <b>c</b> <input checked="" type="checkbox"/> Preservation for future generations |  |
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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:
- |           | Amount |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |
- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....
- 2a Did the organization include an amount on Form 990, Part X, line 21, 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.

	<b>(a) Current year</b>	<b>(b) Prior year</b>	<b>(c) Two years back</b>	<b>(d) Three years back</b>	<b>(e) Four years back</b>
<b>1a</b> Beginning of year balance .....	60,780,009.	72,873,957.	67,788,397.	58,517,191.	50,372,882.
<b>b</b> Contributions .....	17,090,406.	120,000.	19,978.	549,458.	1,393,494.
<b>c</b> Net investment earnings, gains, and losses .....	6,017,883.	-9,786,660.	7,107,817.	10,613,794.	8,762,952.
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....	2,527,225.	2,314,470.	1,918,856.	1,892,046.	1,852,146.
<b>f</b> Administrative expenses .....	128,100.	112,818.	123,379.		159,991.
<b>g</b> End of year balance .....	81,232,973.	60,780,009.	72,873,957.	67,788,397.	58,517,191.

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

- a Board designated or quasi-endowment 39.4000 %
- b Permanent endowment 39.3400 %
- c Term endowment 21.2600 %

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? .....
- (ii) Related organizations? .....

Yes	No
3a(i)	X
3a(ii)	X
3b	

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

- 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	<b>(a) Cost or other basis (investment)</b>	<b>(b) Cost or other basis (other)</b>	<b>(c) Accumulated depreciation</b>	<b>(d) Book value</b>
<b>1a</b> Land .....		2,380,000.		2,380,000.
<b>b</b> Buildings .....		13,900,364.	5,918,330.	7,982,034.
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		4,117,037.	3,353,177.	763,860.
<b>e</b> Other .....		1,457,271.		1,457,271.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....

12,583,165.

Schedule D (Form 990) 2023

**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. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

**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) CONSERVATION LAND	2,473,000.	COST
(2) INVESTMENT IN LLC	2,370,534.	COST
(3) SLPA LLC'S CONSERVATION LAND	5,000,000.	COST
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

9,843,534.

**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, line 15, col. (B))

**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	
(2) SPLIT INTEREST AGREEMENT LIABILITIES, NET OF	
(3) CURRENT PORTION	1,184,473.
(4) SPLIT INTEREST AGREEMENT LIABILITIES, CURRENT	209,877.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

1,394,350.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... 

Schedule D (Form 990) 2023

**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	83,752,435.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments .....	2a	439,663.
b Donated services and use of facilities .....	2b	
c Recoveries of prior year grants .....	2c	
d Other (Describe in Part XIII.) .....	2d	-84,180.
e Add lines 2a through 2d .....	2e	355,483.
3 Subtract line 2e from line 1 .....	3	83,396,952.
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	131,684.
b Other (Describe in Part XIII.) .....	4b	
c Add lines 4a and 4b .....	4c	131,684.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	5	83,528,636.

**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	74,121,288.
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	79,239.
e Add lines 2a through 2d .....	2e	79,239.
3 Subtract line 2e from line 1 .....	3	74,042,049.
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	131,684.
b Other (Describe in Part XIII.) .....	4b	
c Add lines 4a and 4b .....	4c	131,684.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	74,173,733.

**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.

PART II, LINE 3:

DURING 2023, ONE (1) CONSERVATION EASEMENT WAS TRANSFERRED (ASSIGNED) TO

ANOTHER QUALIFIED LAND TRUST. FIVE (5) CONSERVATION EASEMENTS WERE

AMENDED UNDER IRS NOTICE 2023-30: CONSERVATION EASEMENT - SAFE HARBOR

DEED LANGUAGE FOR EXTINGUISHMENT AND BOUNDARY LINE ADJUSTMENT CLAUSES.

PART II, LINE 5:

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

**Part XIII Supplemental Information (continued)**

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.

**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.

**PART III, LINE 4:**

THE PERMANENT COLLECTIONS CONSIST OF BRONZES. 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 RMEF.

**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

**Part XIII Supplemental Information (continued)**

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, WILDLIFE MANAGEMENT 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.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON SPLIT INTEREST AGREEMENT	-139,021.
REVENUE TO RELATED ORGANIZATION	14,349.
ELIMINATIONS ON CONSOLIDATED FINANCIAL STATEMENTS	40,492.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-84,180.

**Part XIII Supplemental Information** *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

**EXPENSES TO RELATED ORGANIZATION**

79,239.

# SCHEDULE G (Form 990)

## **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

2023

## **Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**Attach to Form 990 or Form 990-EZ.**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

---

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION INC.

**Employer identification number**

81-0421425

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**Part I**

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

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

**a**  Mail solicitations      **e**  Solicitation of non-government grants  
**b**  Internet and email solicitations      **f**  Solicitation of government grants  
**c**  Phone solicitations      **g**  Special fundraising events  
**d**  In-person solicitations

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

**Total** ..... 100

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

**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 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts .....	2,191,175.	291,077.	73,440.	2,555,692.
2 Less: Contributions .....				
3 Gross income (line 1 minus line 2) .....	2,191,175.	291,077.	73,440.	2,555,692.
Direct Expenses				
4 Cash prizes .....				
5 Noncash prizes .....				
6 Rent/facility costs .....	656,943.	12,089.	2,396.	671,428.
7 Food and beverages .....		4,641.	23,369.	28,010.
8 Entertainment .....	201,562.	18,178.		219,740.
9 Other direct expenses .....	496,790.	117,740.	21,177.	635,707.
10 Direct expense summary. Add lines 4 through 9 in column (d) .....				1,554,885.
11 Net income summary. Subtract line 10 from line 3, column (d) .....				1,000,807.

**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 .....			548,609.	548,609.
Direct Expenses				
2 Cash prizes .....			238,029.	238,029.
3 Noncash prizes .....			10,532.	10,532.
4 Rent/facility costs .....			94,992.	94,992.
5 Other direct expenses .....			248,082.	248,082.
6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 87.46 % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) .....				591,635.
8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				<43,026.>

9 Enter the state(s) in which the organization conducts gaming activities: NV, MT

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 | 1.00  | % |
| b An outside facility .....         | 13b | 99.00 | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name SHANE CRONKAddress 5705 GRANT CREEK RD - MISSOULA, MT 59808

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....  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 STEVE DECKER, CHIEF REVENUE OFFICERGaming manager compensation \$ 2,588.Description of services provided STEVE DECKER OVERSEES GAMING ACTIVITY FOR FIELD FUNDRAISING EVENTS. STEVE SUPERVISES EMPLOYEES THAT ASSIST IN GAMING OPERATIONS. 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ -43,026.

**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.

SCHEDULE G, PART III, LINE 16, GAMING MANAGER INFORMATION:NAME: CHAD FRANKLIN, MANAGING DIRECTOR OF FIELD OPERATIONSGAMING MANAGER COMPENSATION: \$1,687DESCRIPTION OF SERVICES PROVIDED: CHAD FRANKLIN OVERSAW GAMINGACTIVITY FOR FIELD FUNDRAISING EVENTS AND SUPERVISED EMPLOYEES THATASSISTED IN GAMING OPERATIONS UNTIL HE TERMINATED IN OCTOBER 2023. ATWHICH POINT, OVERSIGHT OF GAMING TRANSFERRED TO STEVE DECKER.

**Part IV**    **Supplemental Information** *(continued)*

# 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.

**2023**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

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? .....
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

 Yes       No
**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.

<b>1 (a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC section (if applicable)</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of noncash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of noncash assistance</b>	<b>(h) Purpose of grant or assistance</b>
ADENA TRAP SHOOTING TEAM 773 GRENLIE ROAD FRANKFORT, OH 45628	31-0709140		11,000.	0.	N/A	N/A	HUNTING HERITAGE
ARIZONA GAME AND FISH DEPARTMENT 100 N 15TH AVE, SUITE 302 PHOENIX, AZ 85007	86-6004791	STATE OF AZ	10,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
ARKANSAS GAME AND FISH COMMISSION PO BOX 316 JASPER, AR 72641	71-0562360	STATE OF AR	15,967.	0.	N/A	N/A	HABITAT STEWARDSHIP
BEAVERHEAD WATERSHED COMMITTEE/CONSERVATION DISTRICT - 420 BARRETT STREET - DILLON, MT 50725	81-0438160	STATE OF MT	21,183.	0.	N/A	N/A	HABITAT STEWARDSHIP
BIG HOLE WATERSHED COMMITTEE PO BOX 21 DIVIDE, MT 59727	11-3737644	501C3	15,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
BLACK HILLS AREA COUNCIL 144 NORTH STREET RAPID CITY, SD 57701	42-0224539	501C3	12,000.	0.	N/A	N/A	HUNTING HERITAGE

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 90.

**3** Enter total number of other organizations listed in the line 1 table ..... 11.

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

Schedule I (Form 990) 2023

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BLACK HILLS NATIONAL FOREST 2014 NORTH MAIN STREET SPEARFISH, SD 57783	72-0564834	US GOVT	5,155.	0.	N/A	N/A	HABITAT STEWARDSHIP
BLUE CREEK SPORT SHOOTING 1767 BENDER RD BILLINGS, MT 59101	00-0000000		8,040.	0.	N/A	N/A	HUNTING HERITAGE
BUTTE SOIL AND WATER CONSERVATION DISTRICT - PO BOX 819 - ARCO, ID 83213	82-0233828	STATE OF ID	24,729.	0.	N/A	N/A	WILDLIFE MANAGEMENT
CHFC FOUNDATION PO BOX 988 PARAMOUNT, CA 90723	81-4182304	501C3	6,000.	0.	N/A	N/A	HUNTING HERITAGE
COLORADO PARKS AND WILDLIFE 711 INDEPENDENT AVE GRAND JUNCTION, CO 81505	84-0644739	STATE OF CO	47,541.	0.	N/A	N/A	WILDLIFE MANAGEMENT
CONFEDERATED TRIBES OF THE UMATILLA INDIAN RESERVATION - 46411 TIMINE WAY - PENDLETON, OR 97801	93-0624734	TRIBES OF UMATIL	22,343.	0.	N/A	N/A	HABITAT STEWARDSHIP
CONFEDERATED TRIBES OF WARM SPRINGS - 1233 VETERANS ST - WARM SPRINGS, OR 97761	93-0383362	TRIBES OF WARM S	27,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
CONSERVATION LEADERS FOR TOMORROW PO BOX 9 DUNDEE, IL 60118	36-2519612	501C3	85,000.	0.	N/A	N/A	HUNTING HERITAGE
CONSERVATION NORTHWEST 1829 10TH AVE W, SUITE B SEATTLE, WA 98119	94-3091547	501C3	10,000.	0.	N/A	N/A	HABITAT STEWARDSHIP

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COWLITZ COUNTY NOXIOUS WEED CONTROL BOARD - 207 4TH AVE N - KELSO, WA 98626	91-6001310	COWLITZ COUNTY	10,154.	0.	N/A	N/A	HABITAT STEWARDSHIP
CROOK COUNTY NATURAL RESOURCE DISTRICT - PO BOX 1070 - SUNDANCE, WY 82729	83-0248985	CROOK COUNTY	12,518.	0.	N/A	N/A	HABITAT STEWARDSHIP
CROSS THE DIVIDE PO BOX 629 SILVERDALE, WA 98383	30-0745582	501C3	10,850.	0.	N/A	N/A	HUNTING HERITAGE
CUTTING FENCES FOUNDATION 1109 10TH AVE LAUREL, MT 59044	87-4785247	501C3	20,000.	0.	N/A	N/A	HUNTING HERITAGE
DOI/BLM 1849 C STREET NW RM 5665 WASHINGTON, DC 20240	84-0437540	US GOVT	277,807.	0.	N/A	N/A	HABITAT STEWARDSHIP
EASTBROOK HIGH SCHOOL 560 S 900 E MARION, IN 46953	00-0000000	STATE OF IN	6,000.	0.	N/A	N/A	HUNTING HERITAGE
FIRST HUNT FOUNDATION INC 2965 HWY 162 KAMIAH, ID 83536	47-3946789	501C3	107,750.	0.	N/A	N/A	HUNTING HERITAGE
FIRST HUNT FOUNDATION WASHINGTON 2965 HWY 162 KAMIAH, ID 83536	47-3946789	501C3	6,000.	0.	N/A	N/A	HUNTING HERITAGE
FREMONT FUTURE FARMERS OF AMERICA 1900 N 4700 W PLAIN CITY, UT 84404	84-3553367	501C3	6,500.	0.	N/A	N/A	HUNTING HERITAGE

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF THE ELK INC 238 SUNNY VIEW DRIVE WHITTIER, NC 28789	00-0000000		9,295.	0.	N/A	N/A	WILDLIFE MANAGEMENT
GUNNISON NATIONAL FOREST 403 N. RIO GRANDE PAONIA, CO 81428	52-1786332	US GOVT	17,638.	0.	N/A	N/A	HABITAT STEWARDSHIP
HANDS OF A SPORTSMAN 130 CIMMARRON CIRCLE KANNAPOLIS, NC 28081	81-1174987	501C3	15,000.	0.	N/A	N/A	HUNTING HERITAGE
HEART OF THE ROCKIE INITIATIVE 120 HICKORY ST, SUITE B MISSOULA, MT 59804	46-3635624	501C3	37,367.	0.	N/A	N/A	HABITAT STEWARDSHIP
HOMETOWN HERO OUTDOORS 563 S WINTER LN SANTA CLAUS, IN 47579	82-3021911	501C3	11,500.	0.	N/A	N/A	HUNTING HERITAGE
HOT SPRINGS COUNTY 4-H SHOOTING SPORTS - 328 ARAPAHOE STREET - THERMOPOLIS, WY 82443	83-0261777	501C3	7,090.	0.	N/A	N/A	HUNTING HERITAGE
HUNTINGTON TRAP SHOOTING TEAM 586 TREGO CREEK RD CHILLICOTCHE, OH 45601	31-6400570	STATE OF OH	10,000.	0.	N/A	N/A	HUNTING HERITAGE
ILLINOIS CONSERVATION FOUNDATION 1 NATURAL RESOURCES WAY SPRINGFIELD, IL 62702	37-1340071	501C3	125,000.	0.	N/A	N/A	HUNTING HERITAGE
KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES - #1 SPORTSMAN'S LANE - FRANKFURT, KY 40601	61-0600439	STATE OF KY	104,400.	0.	N/A	N/A	HABITAT STEWARDSHIP

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LAHONTAN VALLEY CLAYBREAKERS PO BOX 6042 FALLON, NV 89407	80-0157393	501C3	11,100.	0.	N/A	N/A	HUNTING HERITAGE
LATAH SOIL AND WATER CONSERVATION DISTRICT - 220 EAST 5TH ST SUITE 208 - MOSCOW, ID 83843	82-0296607	STATE OF ID	30,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
LEWIS AND CLARK 4-H SHOTGUN 100 W CUSTER HELENA, MT 59602	36-4656468	501C3	10,070.	0.	N/A	N/A	HUNTING HERITAGE
MAYVILLE FRIENDS OF CAMP, INC N10509 KRAPFL ROAD LOMIRA, WI 53048	93-2762523	501C3	6,500.	0.	N/A	N/A	HUNTING HERITAGE
MCFARLAND WHITE RANCH 500 BIG ELK ROAD TWO DOT, MT 59085	00-0000000		31,250.	0.	N/A	N/A	WILDLIFE MANAGEMENT
MEDIX RUN LODGE 1997 ROCK HILL ROAD MEDIX RUN, PA 15868	00-0000000		20,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
MICHIGAN DEPARTMENT OF NATURAL RESOURCES - 13501 M-33 NORTH - ATLANTA, MI 49709	38-6000134	STATE OF MI	17,428.	0.	N/A	N/A	HABITAT STEWARDSHIP
MINNESOTA DEPARTMENT OF NATURAL RESOURCES - 42280 240TH AVE NE - MIDDLE RIVER, MN 55037	41-6007162	STATE OF MN	15,502.	0.	N/A	N/A	HABITAT STEWARDSHIP
MONTANA FISH, WILDLIFE AND PARKS PO BOX 200701 HELENA HELENA, MT 59620	81-0302402	STATE OF MT	97,880.	0.	N/A	N/A	HABITAT STEWARDSHIP

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MONTANAS OUTDOOR LEGACY FOUNDATION PO BOX 845 HELENA, MT 59624	81-0528922	501C3	10,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
MULE DEER FOUNDATION 1785 EAST 1450 SOUTH, STE 210 CLEARFIELD, UT 84015	68-0163253	501C3	50,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
NATIONAL WILD TURKEY FEDERATION PO BOX 530 EDGEFIELD, SC 29824	57-0564993	501C3	7,800.	0.	N/A	N/A	HUNTING HERITAGE
NATURE CONSERVANCY 4245 NORTH FAIRFAX DR STE 100 ARLINGTON, VA 22203	53-0242652	501C3	155,989.	0.	N/A	N/A	HABITAT STEWARDSHIP
NEVADA DEPARTMENT OF WILDLIFE 1218 N. ALPHA STREET ELY, NV 89301	88-0400555	STATE OF NV	49,999.	0.	N/A	N/A	HABITAT STEWARDSHIP
NEVADA SOCIETY FOR RANGE MANAGEMENT - PO BOX 45 - CALLIENTE, NV 89008	23-7344369	501C3	10,000.	0.	N/A	N/A	HUNTING HERITAGE
NEW MEXICO HIGHLANDS UNIVERSITY 1005 DIAMOND STREET LAS VEGAS, NM 87701	00-0000000	STATE OF NM	7,800.	0.	N/A	N/A	WILDLIFE MANAGEMENT
NEW MEXICO STATE UNIVERSITY 2980 S ESPINA LAS CRUCES, NM 88003	84-6000545	STATE OF NM	22,486.	0.	N/A	N/A	WILDLIFE MANAGEMENT
NORTH CAROLINA RESOURCES COMMISSION - 1702 MAIL SERVICE CENTER - RALEIGH, NC 27699	73-6502734	STATE OF NC	9,850.	0.	N/A	N/A	WILDLIFE MANAGEMENT

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTH CAROLINA WILDLIFE RESOURCES COMMISSION - 1702 MAIL SERVICE CENTER - RALEIGH, NC 01702	73-6502734	STATE OF NC	20,820.	0.	N/A	N/A	HABITAT STEWARDSHIP
NORTH POSEY YOUTH TRAP TEAM 5900 HIGH SCHOOL ROAD POSEYVILLE, IN 47633	35-6006163		9,000.	0.	N/A	N/A	HUNTING HERITAGE
NORTHWEST YOUTH CORPS 2621 AUGUSTA STREET EUGENE, OR 97403	93-0818160	501C3	9,613.	0.	N/A	N/A	HABITAT STEWARDSHIP
ONE MONTANA 280 W KAGY BLVD STE D233 BOZEMAN, MT 59715	84-1645549	501C3	75,000.	0.	N/A	N/A	HUNTING HERITAGE
OREGON 4-H FOUNDATION 1211 SE BAY NEWPORT, OR 97365	93-6036649	501C3	7,050.	0.	N/A	N/A	HUNTING HERITAGE
OREGON DEPARTMENT OF FISH AND WILDLIFE - PO BOX 93 - DAYVILLE, OR 97825	93-0655103	STATE OF OR	25,419.	0.	N/A	N/A	HABITAT STEWARDSHIP
OUTDOORS FOR OUR HEROES PO BOX 3791 LACEY, WA 98509	81-1974750	501C3	10,000.	0.	N/A	N/A	HUNTING HERITAGE
PASS IT ON - OUTDOOR MENTORS INC. PO BOX 48101 WICHITA, KS 67201	20-5044499	501C3	25,000.	0.	N/A	N/A	HUNTING HERITAGE
PENNSYLVANIA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES - 3372 STATE PARK ROAD - PENFIELD, PA 15849	25-1773197	STATE OF PA	29,576.	0.	N/A	N/A	HABITAT STEWARDSHIP

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PENNSYLVANIA GAME COMMISSION 2001 ELMERTON AVENUE HARRISBURG, PA 17110	25-1901045	STATE OF PA	400,000.	0.	N/A	N/A	LAND PROTECTION
PERKINS RANCH 2099 E. PERKINSVILLE RD CHINO VALLEY, AZ 86323	00-0000000		48,124.	0.	N/A	N/A	HABITAT STEWARDSHIP
PERRIN RANCH 3445 N SCHAFFER LANE FLAGSTAFF, AZ 86004	94-3385975		40,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
PHEASANTS FOREVER 228 N OSBORNE JANESVILLE, WI 54548	41-1429149	501C3	120,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
PIKE NATIONAL FOREST 320 US HWY 285 FAIRPLAY, CO 80440	72-0564834	US GOVT	13,200.	0.	N/A	N/A	HABITAT STEWARDSHIP
PLUMAS CORPORATION 418 N. MILL CREEK ROAD QUINCY, CA 95971	80-0016418	501C3	5,433.	0.	N/A	N/A	HABITAT STEWARDSHIP
PRICE COUNTY FORESTRY DEPARTMENT 104 S EYDER AVE PHILLIPS, WI 54555	39-6005733	PRICE COUNTY	16,200.	0.	N/A	N/A	HABITAT STEWARDSHIP
RAIL LAZY H RANCH 28150 N ALMA SCHOOL PKWY 103-153 SCOTTSDALE, AZ 85262	00-0000000		37,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
RAISED AT FULL DRAW 1221 E BUCHANAN STREET WINTERSET WINTERSET, IA 50273	46-5141615	501C3	5,500.	0.	N/A	N/A	HUNTING HERITAGE

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RUFFED GROUSE SOCIETY 100 HIGH TOWER BLVD, SUITE 100 PITTSBURGH, PA 15205	54-0846925	501C3	100,000.	0.	N/A	N/A	HABITAT STEWARDSHIP
SANTA CLARA VALLEY HABITAT AGENCY 535 ALKIRE AVE SUITE 100 MORGAN HILL, CA 95037	47-0979222	STATE OF CA	29,993.	0.	N/A	N/A	WILDLIFE MANAGEMENT
SIERRA MADRE CATTLE COMPANY 6600 WEST 20TH STREET UNIT 4 GREELEY, CO 80634	20-4578886		8,620.	0.	N/A	N/A	HABITAT STEWARDSHIP
SKAMANIA COUNTY NOXIOUS WEED PROGRAM - PO BOX 790 - STEVENSON, WA 98648	91-6001363	SKAMANIA COUNTY	21,492.	0.	N/A	N/A	HABITAT STEWARDSHIP
SOUTH DAKOTA DEPARTMENT OF GAME FISH AND PARKS - 4130 ADVENTURE TRAIL - RAPID CITY, SD 57702	46-6000364	STATE OF SD	83,115.	0.	N/A	N/A	HUNTING HERITAGE
SOUTH DAKOTA PARKS & WILDLIFE FOUNDATION - 4500 OXBOW AVE - SIOUX FALLS, SD 57106	46-0387968	501C3	7,050.	0.	N/A	N/A	HUNTING HERITAGE
SPORTSMEN'S ALLIANCE FOUNDATION 801 KINGSMILL PARKWAY COLUMBUS, OH 01137	31-0941103	501C3	40,000.	0.	N/A	N/A	HUNTING HERITAGE
STILLWATER VALLEY WATERSHED COUNCIL - PO BOX 112 - ABSAROKEE, MT 59001	90-0641225	501C3	10,575.	0.	N/A	N/A	HABITAT STEWARDSHIP
TENNESSEE WILDLIFE RESOURCES AGENCY - 3030 WILDLIFE WAY - MORRISTOWN, TN 37814	62-1806324	STATE OF TN	69,924.	0.	N/A	N/A	WILDLIFE MANAGEMENT

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

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TEXAS WILDLIFE ASSOCIATION FOUNDATION - 664 FM 1102 - NEW BRAUNFELS, TX 78132	74-2605516	STATE OF TX	6,500.	0.	N/A	N/A	HUNTING HERITAGE
TRI COUNTY COOPERATIVE WEED MANAGEMENT AREA - 10507 N. MCALISTER RD ROOM 5 - LA GRANDE, OR 97850	06-1771732	STATE OF OR	32,200.	0.	N/A	N/A	HABITAT STEWARDSHIP
TUSCARAWAS VALLEY LOCAL SCHOOL DISTRICT - 2637 TUSKY VALLEY RD NE - ZOARVILLE, OH 44656	34-4004156	CITY OF ZOARVILL	8,500.	0.	N/A	N/A	HUNTING HERITAGE
UNION COUNTY WEED CONTROL 10507 N MCALISTER ROAD RM #3 LA GRANDE, OR 97850	93-6002313	STATE OF OR	17,500.	0.	N/A	N/A	HABITAT STEWARDSHIP
USDA FOREST SERVICE PO BOX 6200-09 PORTLAND, OR 98228	72-0564834	US GOVT	676,300.	0.	N/A	N/A	HABITAT STEWARDSHIP
UTAH DEPARTMENT OF NATURAL RESOURCES - PO BOX 146301 - SALT LAKE CITY, UT 84114	87-6000545	STATE OF UT	265,766.	0.	N/A	N/A	HABITAT STEWARDSHIP
VIRGINIA DEPARTMENT OF WILDLIFE RESOURCES - PO BOX 269 - VANSANT, VA 24656	46-2053795	STATE OF VA	84,716.	0.	N/A	N/A	HABITAT STEWARDSHIP
WASHINGTON DEPARTMENT OF FISH AND WILDLIFE - 2134 TUCANNON ROAD - POMEROY, WA 99347	94-1632572	STATE OF WA	103,854.	0.	N/A	N/A	HABITAT STEWARDSHIP
WASHINGTON STATE YOUTH CONSERVATION CAMPS - 26213 13TH AVE - SPANAWAY, WA 98387	82-1292993	501C3	7,000.	0.	N/A	N/A	HUNTING HERITAGE

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES - 324 FOURTH AVE - SOUTH CHARLESTON, WV 25303	55-6000763	STATE OF WV	27,500.	0.	N/A	N/A	HABITAT STEWARDSHIP
WESTERN ASSOCIATION OF FISH & WILDLIFE AGENCIES - P.O. BOX 190150 - BOISE, ID 83719	82-0329350	501C4	200,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WHITE MOUNTAIN CLAY BUSTERS PO BOX 234 PINE TOP, AZ 85935	86-0602528	501C3	7,500.	0.	N/A	N/A	HUNTING HERITAGE
WILDLIFE ECOLOGY INSTITUTE PO BOX 4725 HELENA, MT 59604	81-0723892	501C3	41,444.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WILDLIFE MANAGEMENT INSTITUTE 4426 VT ROUTE 215 N. CABOT, VT 05647	53-0196629	501C3	100,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WISCONSIN DEPARTMENT OF NATURAL RESOURCES - PO BOX 78816 - MILWAUKEE, WI 53278	39-6006436	STATE OF WI	10,500.	0.	N/A	N/A	HABITAT STEWARDSHIP
WYLDLIFE FUND PO BOX 890 BUFFALO BUFFALO, WY 82834	83-2290091	501C3	7,385.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WYOMING COOPERATIVE FISH AND WILDLIFE RESEARCH UNIT - 1000 EAST UNIVERSITY AVE, DEPT 3166 - LARAMIE, WY 82071	83-6000331	STATE OF WY	250,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WYOMING DISABLED HUNTERS ORGANIZATION - PO BOX 2232 - CODY, WY 82414	26-3204990	501C3	7,566.	0.	N/A	N/A	HUNTING HERITAGE

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

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WYOMING GAME & FISH DEPARTMENT 5400 BISHOP BLVD CHEYENNE, WY 82006	83-0208667	STATE OF WY	79,800.	0.	N/A	N/A	HABITAT STEWARDSHIP
WYOMING MIGRATION INITIATIVE, UNIVERSITY OF WYOMING - 1000 EAST UNIVERSITY AVE. - LARAMIE, WY 82071	83-6000331	STATE OF WY	34,878.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WYOMING WOMENS FOUNDATION 1472 N 5TH STREET STE 201 LARAMIE, WY 82070	83-0287513	501C3	7,550.	0.	N/A	N/A	HUNTING HERITAGE
YUMA YOUNG GUNS 6749 E MISSION ST. YUMA, AZ 85365	46-3083270	501C3	6,000.	0.	N/A	N/A	HUNTING HERITAGE

**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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
WILDLIFE LEADERSHIP AWARD	12	60,000.	0.	N/A	N/A

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

PART I, LINE 2:

ORGANIZATIONAL GRANTS: RMEF AWARDS GRANTS TO APPLICANTS TO COMPLETE HABITAT

ENHANCEMENT, WILDLIFE MANAGEMENT, LAND CONSERVATION AND ACCESS, RESEARCH

AND HUNTING HERITAGE PROJECTS. APPLICANTS SUBMIT A PROPOSAL THAT DETAILS

THE SPECIFIC WORK TO BE COMPLETED. RMEF STAFF AND COORDINATING EXTERNAL

PARTNERS, WHEN DEEMED APPROPRIATE, REVIEW THE PROPOSALS AND ASSESS THE

BENEFITS TO ELK, OTHER WILDLIFE, THEIR HABITAT AND OUR HUNTING HERITAGE.

RMEF GRANTS REQUIRE ACCOUNTABILITY OF WORK COMPLETION THROUGH COMPLETION

REPORTS, PHOTO DOCUMENTATION OR OTHER MEANS.

**Part IV Supplemental Information**

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.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Compensation Information

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

2023

**Open to Public Inspection**

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

## **Part I Questions Regarding Compensation**

- 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.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as 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 .....

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

- 3** Indicate which, if any, of the following the 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.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> 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? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 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? .....
- b** Any related organization? .....

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? .....
- b** Any related organization? .....

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 on lines 5 and 6? If "Yes," describe in Part III .....

- 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 .....

- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

Schedule J (Form 990) 2023

**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 aren't 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.

**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.

PART I, LINE 4B:

IN 2023, THE ORGANIZATION CONTRIBUTED \$10,000 TO CASEY CLINE'S 457(F).

\$10,000 WAS ALSO CONTRIBUTED TO CASEY CLINE'S 457(F) IN THE 2022 CALENDAR

YEAR AND INADVERTENTLY EXCLUDED FROM THE 2022 990. NO AMOUNTS VESTED OR

WERE DISTRIBUTED IN 2022 OR 2023.

**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a)	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ .....

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ .....

**Part II Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
						Yes	No	Yes	No	Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											

Total ..... \$ .....

**Part III Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

**Part IV Business Transactions Involving Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RANDY NEWBERG	PAST BOARD MEMBER W	3,166,666.	INVESTMENT		X
(2) RANDY NEWBERG	PAST BOARD MEMBER W	55,000.	SPONSORSHIP		X
(3) RANDY NEWBERG	PAST BOARD MEMBER W	40,000.	SPONSORSHIP		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:(A) NAME OF PERSON: RANDY NEWBERG(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:PAST BOARD MEMBER WITH MORE THAN 35% CONTROL OF ENTITY WITH OWNERSHIP OF JV(D) DESCRIPTION OF TRANSACTION: INVESTMENT IN LLC(A) NAME OF PERSON: RANDY NEWBERG(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:PAST BOARD MEMBER WITH MORE THAN 35% CONTROL OF RELATED ENTITY(D) DESCRIPTION OF TRANSACTION: SPONSORSHIP(A) NAME OF PERSON: RANDY NEWBERG(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:PAST BOARD MEMBER WITH MORE THAN 35% CONTROL OF RELATED ENTITY(D) DESCRIPTION OF TRANSACTION: SPONSORSHIP AND EXPENDITURES WITHRELATED ENTITY

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

OMB No. 1545-0047

**2023**

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	404,458.	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	3	5,753,560.	APPRAISAL
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
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 V, Donee Acknowledgement .....		29		3

- 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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....
- 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? .....
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....
- 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.

	Yes	No
30a		X
31	X	
32a	X	

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

Schedule M (Form 990) 2023

**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.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS WAS USED IN PART I.

SCHEDULE M, 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)**

Department of the Treasury  
Internal Revenue Service

**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 Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

WILDLIFE MANAGEMENT: REPRESENTS ENGAGEMENT THROUGH ADVOCACY,

COLLABORATION, RESEARCH AND MANAGAMENT WITH A FOCUS ON KEY MANAGEMENT

CHALLENGES SUCH AS WILDLIFE DISEASE, POPULATION DYNAMICS, MIGRATION

CORRIDORS, ELK ECOLOGY AND PREDATOR MANAGEMENT.

EXPENSES \$ 1,052,754. INCLUDING GRANTS OF \$ 1,052,754. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 1A:

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.

FORM 990, PART VI, SECTION A, LINE 2:

CHARLIE DECKER AND STEVE DECKER HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 4:

ON JULY 21, 2023 THE BOARD AMENDED THE BYLAWS, WHICH INVOLVED SOME

CLEAN-UP, AND SOME SUBSTANTIVE CHANGES, INCLUDING: TO BOARD TERMS (ALLOWING

THREE THREE-YEAR TERMS), PURPOSES (WHICH WERE CLARIFIED AND BROADENED

SLIGHTLY), BOARD SIZE (FROM 13-25 TO 11-19), ELECTION PROCESS (CLARIFIED

AND SIMPLIFIED) AND VOLUNTEERS (CLARIFIED STAFF RESPONSIBLE FOR

VOLUNTEERS).

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

LHA 332211 11-14-23

Schedule O (Form 990) 2023

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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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, CHIEF FINANCIAL OFFICER 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.

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 RMF 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

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

CONFLICTS OF INTEREST, SHALL BE FULLY DISCLOSED, AND SHALL BE MANAGED SO THAT THE INTEGRITY, REPUTATION AND TAX EXEMPT TAX STATUS OF RMEF 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 DELEGESSES, 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 AND STANDARD OPERATING PROCEDURES. THE GENERAL COUNSEL WILL REPORT CONFLICTS OF INTEREST AND RECOMMENDED COURSES OF ACTION TO THE RMEF AUDIT

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

COMMITTEE.

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 FORM 990 OF OTHER ORGANIZATIONS AND AN INDEPENDENT CONSULTANT PERFORMING A COMPENSATION ANALYSIS. A WRITTEN EMPLOYMENT CONTRACT IS THEN EXECUTED AND APPROVED BY THE BOARD OF DIRECTORS. ANY DELIBERATION OR DISCUSSION IS DOCUMENTED IN THE MEETING MINUTES.

THE COMPENSATION REVIEW FOR OTHER OFFICERS AND KEY EMPLOYEES CONSISTS OF SEVERAL SOURCES, INCLUDING FORM 990 OF OTHER ORGANIZATIONS AND MARKET ANALYSIS.

THESE PROCESSES WERE LAST COMPLETED IN 2022.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

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.

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:LOSS ON SPLIT INTEREST AGREEMENT-139,021.FORM 990, PART XII, LINE 2CTHE PROCESS FOR OVERSEEING AND SELECTING AN INDEPENDENT ACCOUNTANT HASNOT 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.

OMB No. 1545-0047

**2023**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
SLPA, LLC - 88-2413792 5705 GRANT CREEK RD STE B MISSOULA, MT 59808	CONSERVATION	MONTANA	-43,585.	5,004,431.	ROCKY MOUNTAIN ELK FOUNDATION, INC.

**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
ROCKY MOUNTAIN ELK FND GROUP RETURN - 36-3953351, 5705 GRANT CREEK RD, MISSOULA, MT 59808	CONSERVATION	MONTANA	501(C)(3)	LINE 12B, II	INC	X	

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

Schedule R (Form 990) 2023

**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			
OUTDOOR CLASS, LLC - 86-1263083, 5705 GRANT CREEK RD, MISSOULA, MT 59808	EDUCATION	MT	ROCKY MOUNTAIN ELK FOUNDATION, INC.	RELATED	-465,005.	1,889,809.	X	N/A	X	62.42%	

**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
CHARITABLE REMAINDER TRUST (2) 5705 GRANT CREEK RD MISSOULA, MT 59808	TRUST	MT	N/A	TRUST				X	

**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?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....
- b Gift, grant, or capital contribution to related organization(s) .....
- c Gift, grant, or capital contribution from related organization(s) .....
- d Loans or loan guarantees to or for related organization(s) .....
- e Loans or loan guarantees by related organization(s) .....
  
- f Dividends from related organization(s) .....
- g Sale of assets to related organization(s) .....
- h Purchase of assets from related organization(s) .....
- i Exchange of assets with related organization(s) .....
- j Lease of facilities, equipment, or other assets to related organization(s) .....
  
- k Lease of facilities, equipment, or other assets from related organization(s) .....
- l Performance of services or membership or fundraising solicitations for related organization(s) .....
- m Performance of services or membership or fundraising solicitations by related organization(s) .....
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o Sharing of paid employees with related organization(s) .....
  
- p Reimbursement paid to related organization(s) for expenses .....
- q Reimbursement paid by related organization(s) for expenses .....
  
- r Other transfer of cash or property to related organization(s) .....
- s Other transfer of cash or property from related organization(s) .....

**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	24,431,603.	ACTUAL
(2) OUTDOOR CLASS LLC	D	51,901.	ACTUAL
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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.

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:

NAME OF RELATED ORGANIZATION:

OUTDOOR CLASS, LLC

DIRECT CONTROLLING ENTITY: ROCKY MOUNTAIN ELK FOUNDATION, INC.