

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. ROCKY MOUNTAIN ELK FOUNDATION, INC.	Taxpayer identification number (TIN) 81-0421425
	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 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

SHANE CRONK, CFO/TREASURER

• The books are in the care of ▶ 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, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 2022 or
- ▶ tax year beginning _____, and ending _____.

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.

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.

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

Form **8868** (Rev. 1-2022)

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022
Open to Public Inspection

A For the 2022 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
E Telephone number: 406-523-4500
F Name and address of principal officer: SHANE CRONK
G Gross receipts \$: 98,741,994.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.RMEF.ORG
K Form of organization: Corporation
L Year of formation: 1984
M State of legal domicile: MT

Part I Summary
Table with columns: Activities & Governance, Revenue, Expenses, Net Assets or Fund Balances. Rows include mission statement, governance metrics, revenue breakdown, expenses, and net assets.

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.
Signature of officer: SHANE CRONK, CFO/TREASURER
Date: 11/7/2023
Preparer: SARAH HINTZ
Date: 11/07/23
Firm: CLIFTONLARSONALLEN LLP

May the IRS discuss this return with the preparer shown above? See instructions [X] 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 prior Form 990 or 990-EZ? [] 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 \$ 13,273,113. including grants of \$ 523,049.) (Revenue \$ 7,119,838.) 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 \$ 13,758,000. including grants of \$ 944,150.) (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 \$ 6,805,000. including grants of \$ 2,173,956.) (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 \$ 631,000. including grants of \$ 625,909.) (Revenue \$ 0.)

4e Total program service expenses 34,467,113.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	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>		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>		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>	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>	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>		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>	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.		
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>	X	
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>		X
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>	X	
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>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
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>		X
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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>	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>		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>		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.</i> See instructions		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>	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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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	Enter the number of voting members of the governing body at the end of the tax year 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.		
	1a 16		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
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?	X	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
- 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.
 Own website Another's website Upon request 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."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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	Former			
(1) R KYLE WEAVER PRESIDENT & CEO	50.00 5.00			X				662,661.	0.	40,160.
(2) STEVE DECKER CHIEF REVENUE OFFICER	50.00 5.00				X			203,953.	0.	22,373.
(3) SHANE CRONK CFO / TREASURER	50.00 5.00			X				185,030.	0.	39,112.
(4) RODNEY TRIEPKE MANAGING DIRECTOR OF IT	50.00 5.00				X			187,550.	0.	26,403.
(5) GRANT PARKER GENERAL COUNSEL/SECRETARY	50.00 5.00			X				160,460.	0.	36,566.
(6) BLAKE HENNING CHIEF CONSERVATION OFFICER	50.00 5.00				X			172,850.	0.	20,959.
(7) CHAD FRANKLIN MNG. DIR. OF FIELD OPERATIONS	50.00 5.00				X			150,030.	0.	37,487.
(8) KIRK MURPHY DIR. OF FIELD OPERATIONS - NW	50.00 5.00					X		133,550.	0.	23,652.
(9) JENNIFER DOHERTY DIRECTOR OF LANDS	50.00 5.00					X		113,271.	0.	35,459.
(10) RIZA LESSER MNG. DIR. OF MARKETING AND COMM.	50.00 5.00					X		133,682.	0.	7,588.
(11) CASEY CLINE CONTROLLER	50.00 5.00					X		126,720.	0.	23,301.
(12) KRISTOFFER LOFSTROM DIR. OF FIELD OPERATIONS - E	50.00 5.00					X		118,111.	0.	17,910.
(13) MARK BAKER CHAIR	10.00 1.00	X		X				0.	0.	0.
(14) TIMOTHY DELANEY VICE CHAIR	10.00 1.00	X		X				0.	0.	0.
(15) JAMES J. BAKER DIRECTOR	5.00 1.00	X						0.	0.	0.
(16) TOBIAS "TOBY" BUCK DIRECTOR	5.00 1.00	X						0.	0.	0.
(17) CHARLIE DECKER DIRECTOR	5.00 1.00	X						0.	0.	0.

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	Former			
(18) MAURICE HULL DIRECTOR	5.00 1.00	X						0.	0.	0.
(19) KENT JOHNSON DIRECTOR	5.00 1.00	X						0.	0.	0.
(20) FRED LEKSE DIRECTOR	5.00 1.00	X						0.	0.	0.
(21) DONNA MCDONALD DIRECTOR	5.00 1.00	X						0.	0.	0.
(22) CHUCK ROADY DIRECTOR	5.00 1.00	X						0.	0.	0.
(23) TOM ROBINSON DIRECTOR	5.00 1.00	X						0.	0.	0.
(24) DAVE STEPHENS DIRECTOR	5.00 1.00	X						0.	0.	0.
(25) ASHLEE STRONG DIRECTOR	5.00 1.00	X						0.	0.	0.
(26) DR. MARTIN VAVRA, PHD DIRECTOR	5.00 1.00	X						0.	0.	0.
1b Subtotal								2,347,868.	0.	330,970.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,347,868.	0.	330,970.

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 20

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
DICK ANDERSON CONSTRUCTIONS 7168 EXPRESSWAY, MISSOULA, MT 59808	BUILDING CONSTRUCTION	1,116,690.
FEDERAL EXPRESS PO BOX 94515, PALATINE, IL 60094	SHIPPING	501,716.
ROSS GROUP INC 6636 CHURCH STREET, DOUGLASVILLE, GA 30134	MEMBERSHIP DATABASE DESIGN & HOSTING	300,075.
ORACLE AMERICA PO BOX 203448, DALLAS, TX 75320	SOFTWARE DESIGN & SUPPORT	249,470.
GRANDY VIDEO PRODUCTIONS 6721 18TH AVE NW, MINOT, ND 58703	VIDEO PRODUCTION	158,438.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 7

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	3,994,187.				
	c Fundraising events	1c					
	d Related organizations	1d	24,475,923.				
	e Government grants (contributions)	1e	4,708,379.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	20,604,477.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,972,567.				
	h Total. Add lines 1a-1f		53,782,966.				
	Program Service Revenue	2 a MEMBERSHIP REVENUE	Business Code				
		531390	5,958,843.	5,958,843.			
b CONTRACT REVENUE		531390	2,203,395.	2,203,395.			
c ADVERTISING INCOME		541800	1,888,476.		1,888,476.		
d _____							
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f			10,050,714.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,503,831.			2,503,831.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		283,051.			283,051.	
	6 a Gross rents	6a	(i) Real	7,200.			
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	7,200.				
	d Net rental income or (loss)		7,200.			7,200.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	2,528,052.	25,627,600.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	2,853,838.	26,738,122.			
	c Gain or (loss)	7c	-325,786.	-1,110,522.			
d Net gain or (loss)		-1,436,308.	-1,042,400.		-393,908.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		2,900,618.				
b Less: direct expenses	8b	2,231,350.					
c Net income or (loss) from fundraising events		669,268.			669,268.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		957,545.				
b Less: cost of goods sold	10b	911,521.					
c Net income or (loss) from sales of inventory		46,024.			46,024.		
Miscellaneous Revenue	11 a INSURANCE REIMBURSE.	Business Code					
		900099	100,417.			100,417.	
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d		100,417.					
12 Total revenue. See instructions		66,007,163.	7,119,838.	1,888,476.	3,215,883.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	4,212,063.	4,212,063.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	55,000.	55,000.		
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	1,988,849.	929,795.	833,800.	225,254.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,744,012.	3,453,622.	1,069,218.	4,221,172.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	461,081.	172,848.	85,599.	202,634.
9 Other employee benefits	1,199,556.	472,835.	174,382.	552,339.
10 Payroll taxes	875,868.	318,237.	179,640.	377,991.
11 Fees for services (nonemployees):				
a Management	765.	765.		
b Legal	51,404.	11,697.	29,620.	10,087.
c Accounting	82,581.		82,581.	
d Lobbying	120,391.	118,987.	1,404.	
e Professional fundraising services. See Part IV, line 17	9,350.			9,350.
f Investment management fees	117,017.		117,017.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,264,032.	852,435.	434,400.	977,197.
12 Advertising and promotion	1,077,742.	563,965.	32,339.	481,438.
13 Office expenses	10,470,883.	1,822,966.	260,883.	8,387,034.
14 Information technology	23,957.	7,112.	5,142.	11,703.
15 Royalties				
16 Occupancy	372,144.	53,820.	287,034.	31,290.
17 Travel	1,187,024.	495,027.	30,752.	661,245.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	202,864.	44,699.	78,791.	79,374.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	624,981.	335,960.	156,273.	132,748.
23 Insurance	63,825.	31,916.	31,187.	722.
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 CONSERVATION EASEMENTS	9,825,600.	9,825,600.		
b COST OF SALES	4,956,533.	4,956,533.		
c MEMBERSHIP BENEFITS	3,617,248.	3,617,248.		
d CONSERVATION PROJECTS	1,468,346.	1,468,346.		
e All other expenses	790,888.	645,637.	105,602.	39,649.
25 Total functional expenses. Add lines 1 through 24e	54,864,004.	34,467,113.	3,995,664.	16,401,227.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	17,510,683.	1	14,403,212.
	2 Savings and temporary cash investments	2,396,194.	2	8,769,576.
	3 Pledges and grants receivable, net	665,838.	3	525,740.
	4 Accounts receivable, net	1,423,897.	4	1,544,923.
	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	6,934,285.	8	7,435,644.
	9 Prepaid expenses and deferred charges	1,079,076.	9	897,952.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,329,387.		
	b Less: accumulated depreciation	10b 8,694,692.	10,307,381.	10c 11,634,695.
	11 Investments - publicly traded securities	88,102,793.	11	75,330,017.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	4,974,754.	13	9,888,109.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	313,700.	15	313,700.
16 Total assets. Add lines 1 through 15 (must equal line 33)	133,708,601.	16	130,743,568.	
Liabilities	17 Accounts payable and accrued expenses	6,345,560.	17	5,443,228.
	18 Grants payable		18	
	19 Deferred revenue	1,599,710.	19	1,596,471.
	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	1,407,419.	25	1,449,839.
	26 Total liabilities. Add lines 17 through 25	9,352,689.	26	8,489,538.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	64,377,996.	27	73,327,482.
	28 Net assets with donor restrictions	59,977,916.	28	48,926,548.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	124,355,912.	32	122,254,030.
33 Total liabilities and net assets/fund balances	133,708,601.	33	130,743,568.	

Form 990 (2022)

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	66,007,163.
2	Total expenses (must equal Part IX, column (A), line 25)	2	54,864,004.
3	Revenue less expenses. Subtract line 2 from line 1	3	11,143,159.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	124,355,912.
5	Net unrealized gains (losses) on investments	5	-12,966,226.
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	-278,815.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	122,254,030.

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? _____ 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		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

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 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	38,496,310.	44,815,965.	34,143,237.	52,185,551.	53,787,503.	223,428,566.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	38,496,310.	44,815,965.	34,143,237.	52,185,551.	53,787,503.	223,428,566.
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)						8,052,617.
6 Public support. Subtract line 5 from line 4.						215,375,949.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	38,496,310.	44,815,965.	34,143,237.	52,185,551.	53,787,503.	223,428,566.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,850,260.	2,088,520.	1,465,227.	1,888,030.	2,794,082.	10,086,119.
9 Net income from unrelated business activities, whether or not the business is regularly carried on				28,111.		28,111.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	9,109.	52,353.	16,697.	747,794.	100,417.	926,370.
11 Total support. Add lines 7 through 10						234,469,166.
12 Gross receipts from related activities, etc. (see instructions)					12	53,692,372.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	91.86 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	77.99 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <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).		
2 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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer 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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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) 2022

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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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 INCOME

2018 AMOUNT: \$ 9,109.

2019 AMOUNT: \$ 52,353.

2020 AMOUNT: \$ 16,697.

2021 AMOUNT: \$ 747,794.

2022 AMOUNT: \$ 100,417.

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

OMB No. 1545-0047

2022

Name of the organization

ROCKY MOUNTAIN ELK FOUNDATION, INC.

Employer identification number

81-0421425

Organization type (check one):

Filers of:**Section:**

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 organization

Form 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).

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

Schedule B (Form 990) (2022)

Name of organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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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	<hr/> <hr/> <hr/>	\$ 2,269,934.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 1,413,045.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 3,751,800.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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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
3	BARGAIN ELEMENT ON PURCHASE _____ _____ _____	\$ 3,751,800.	12/31/22
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

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

2022

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 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.

Table with 2 columns: Name of organization (ROCKY MOUNTAIN ELK FOUNDATION, INC.) and Employer identification number (81-0421425)

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

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2022

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	6,334.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	131,420.													
c	Total lobbying expenditures (add lines 1a and 1b)	137,754.													
d	Other exempt purpose expenditures	38,327,817.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	38,465,571.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	115,967.	368,416.	125,298.	137,754.	747,435.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	61,889.	1,552.	3,750.	6,334.	73,525.

Schedule C (Form 990) 2022

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

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

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

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2022

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts for revenue and assets.

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):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other HUNTING HERITAGE
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	72,873,957.	67,788,397.	58,517,191.	50,372,882.	54,196,205.
b Contributions	120,000.	19,978.	549,458.	1,393,494.	76,500.
c Net investment earnings, gains, and losses	-978,660.	7,107,817.	10,613,794.	8,762,952.	-2,580,429.
d Grants or scholarships					
e Other expenditures for facilities and programs	2,314,470.	1,918,856.	1,892,046.	1,852,146.	1,169,659.
f Administrative expenses	112,818.	123,379.		159,991.	149,735.
g End of year balance	69,588,009.	72,873,957.	67,788,397.	58,517,191.	50,372,882.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 21.8600 %
 - b Permanent endowment 52.5500 %
 - c Term endowment 25.5900 %
- 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:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,380,000.		2,380,000.
b Buildings		13,704,704.	5,522,905.	8,181,799.
c Leasehold improvements				
d Equipment		3,865,536.	3,171,787.	693,749.
e Other		379,147.		379,147.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,634,695.

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, col. (B) line 12.)		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) CONSERVATION LAND	2,085,000.	COST
(2) INVESTMENT IN LLC	2,803,109.	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, col. (B) line 13.)		9,888,109.

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT INTEREST AGREEMENT LIABILITIES, NET OF	
(3) CURRENT PORTION	1,242,472.
(4) SPLIT INTEREST AGREEMENT LIABILITIES, CURRENT	207,367.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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 ...

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	79,315,105.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-12,966,226.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-278,815.
e	Add lines 2a through 2d	2e	-13,245,041.
3	Subtract line 2e from line 1	3	92,560,146.
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	117,017.
b	Other (Describe in Part XIII.)	4b	-26,670,000.
c	Add lines 4a and 4b	4c	-26,552,983.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	66,007,163.

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	81,447,039.
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	26,700,052.
e	Add lines 2a through 2d	2e	26,700,052.
3	Subtract line 2e from line 1	3	54,746,987.
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	117,017.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	117,017.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	54,864,004.

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 2022 RMEF MODIFIED ONE CONSERVATION EASEMENT ENCUMBERING REAL PROPERTY IN PENNSYLVANIA IN ORDER TO DOWNSIZE AND RECONFIGURE AN ALLOWED RESIDENTIAL BUILDING SITE PROVIDING A NET INCREASE TO THE CONSERVATION VALUES ON THE PROPERTY.

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:

SPLIT INTEREST GAINS/LOSSES -278,815.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

COST OF SALES INCLUDED IN REVENUE -26,670,000.

Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF SALES INCLUDED IN REVENUE 26,670,000.

EXTRAORDINARY LOSS INCLUDED IN REVENUE 30,052.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 26,700,052.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	DIRECT VENDOR PAYMENT FOR GRANT REPORTED ON SCHEDULE I IN TENNESSEE	PROGRAM EXPENSE FOR HABITAT ENHANCEMENT IN TENNESSEE	72,555.
3 a Subtotal	0	0			72,555.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			72,555.

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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

PART I, LINE 2:

RMEF AWARDS GRANT FUNDS TO APPLICANTS TO COMPLETE HABITAT STEWARDSHIP,
WILDLIFE MANAGEMENT AND HUNTING HERITAGE PROJECTS. BEFORE GRANTS ARE
AWARDED, THE APPLICANTS MUST SUBMIT A PROJECT PROPOSAL THAT DETAILS THE
SPECIFIC WORK TO BE FUNDED. A COMMITTEE SCREENS ALL PROPOSALS TO
DETERMINE WHICH PROJECTS HAVE THE GREATEST BENEFIT TO ELK, OTHER
WILDLIFE, AND THEIR HABITAT. RMEF ALSO REQUIRES SUBMISSION OF A PROJECT
COMPLETION REPORT WITHIN 60 DAYS OF THE END OF THE ACTIVITIES. THE
COMPLETION REPORT MUST INCLUDE A FULL ACCOUNTING OF EXPENDITURES, PHOTO
DOCUMENTATION OF PROJECT ACTIVITIES, LISTING OF THE SPECIFIC WORK
ACCOMPLISHED, AND RECOGNITION OF RMEF'S CONTRIBUTION BY APPROPRIATE
MEANS.

PART I, LINE 3:

THE ACCRUAL METHOD WAS USED TO ACCOUNT FOR EXPENDITURES.

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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		HUNTER & OUTDOOR CHRISTMAS (event type)	ELK CAMP (event type)	1 (total number)		
Revenue	1	Gross receipts	2,113,439.	397,239.	389,940.	2,900,618.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	2,113,439.	397,239.	389,940.	2,900,618.
Direct Expenses	4	Cash prizes	184,596.	12,375.	102,355.	299,326.
	5	Noncash prizes			10,162.	10,162.
	6	Rent/facility costs	748,476.	87,675.	10,915.	847,066.
	7	Food and beverages		45,878.	100,238.	146,116.
	8	Entertainment	142,793.	103,428.		246,221.
	9	Other direct expenses	355,887.	244,082.	82,490.	682,459.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				2,231,350.
11	Net income summary. Subtract line 10 from line 3, column (d)				669,268.	

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

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

Part I General Information on Grants and Assistance

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

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

1 (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 noncash assistance	(h) Purpose of grant or assistance
ARIZONA GAME AND FISH DEPARTMENT 100 N 15TH AVE, SUITE 302 PHOENIX, AZ 85007	86-6004791	STATE OF AZ	153,434.	0.	N/A	N/A	HABITAT ENHANCEMENT
ASOTIN COUNTY CONSERVATION DISTRICT - 720 SIXTH STREET SUITE B - CLARKSTON, WA 94403	91-0805554	ASOTIN CTY	138,750.	0.	N/A	N/A	HABITAT ENHANCEMENT
BOARD OF REGENTS OF UNIVERSITY OF WISCONSIN SYSTEM - OFFICE FOR RESEARCH AND SPONSORED PROGRAMS - MILWAUKEE, WI 53278	39-6006492	STATE OF WI	14,572.	0.	N/A	N/A	WILDLIFE MANAGEMENT
BROTHERS-SISTERS OF OUR MILITARY ADVENTURES - 7505 COLUMBUS - AMARILLO, TX 79118	81-2967415	501C3	5,215.	0.	N/A	N/A	HUNTING HERITAGE
CAMEO SHOOTING AND EDUCATION COMPLEX - 3934 I 45179 ROAD - PALISADE, CO 81526	84-0644739	STATE OF CO	10,000.	0.	N/A	N/A	HUNTING HERITAGE
CHELAN COUNTY NATURAL RESOURCE DEPARTMENT - 411 WASHINGTON ST. SUITE 201 - ELLENSBURG, WA 98801	91-6001297	CHELAN CTY	8,075.	0.	N/A	N/A	WILDLIFE MANAGEMENT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **75.**
- 3** Enter total number of other organizations listed in the line 1 table **2.**

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

Schedule I (Form 990) 2022

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
CLEMENTS BOYS & GIRLS CLUBS 703 N 8TH ST KILLEEN, TX 76541	74-1505573	501C3	8,500.	0.	N/A	N/A	HUNTING HERITAGE
COLORADANS FOR RESPONSIBLE WILDLIFE MANAGEMENT - PO BOX 387 - CANON CITY, CO 81215	82-1189120	501C4	10,000.	0.	N/A	N/A	HUNTING HERITAGE
COLORADO PARKS AND WILDLIFE 711 INDEPENDENT AVE GRAND JUNCTION, CO 81505	84-0644739	STATE OF CO	119,833.	0.	N/A	N/A	WILDLIFE MANAGEMENT
COLORADO STATE UNIVERSITY OFFICE OF CONFERENCE SERVICES FORT COLLINS, CO 80523	84-6000545	STATE OF CO	11,561.	0.	N/A	N/A	WILDLIFE MANAGEMENT
DOI/BLM 1849 C STREET NW RM 5665 WASHINGTON, DC 20240	84-0437540	US GOVT	130,034.	0.	N/A	N/A	WILDLIFE MANAGEMENT
EASTERN BAND OF CHEROKEE INDIANS PO BOX 1747 CHEROKEE, NC 28719	56-0572090	EBCI	13,853.	0.	N/A	N/A	WILDLIFE MANAGEMENT
FIRST HUNT FOUNDATION INC 2965 HWY 162 KAMIAH, ID 83536	47-3946789	501C3	102,920.	0.	N/A	N/A	HUNTING HERITAGE
FORT RILEY MILITARY RESERVATION 500 HUEBNER ROAD FORT RILEY, KS 66442	48-0628034	US GOVT	15,000.	0.	N/A	N/A	HABITAT ENHANCEMENT
FRIENDS OF PARRIE HAYNES RANCH 800 GANN BRANCH KILEEN, TX 76549	33-1142417	501C3	12,500.	0.	N/A	N/A	HUNTING HERITAGE

Schedule I (Form 990)

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
GREAT SMOKY MOUNTAINS NATIONAL PARK - 107 PARK HEADQUARTERS ROAD - GATLINBURG, TN 37738	53-0197094	US GOVT	72,555.	0.	N/A	N/A	HABITAT ENHANCEMENT
HANDS OF A SPORTSMAN 9820 CASTOR RD SALISBURY, NC 28146	81-1174987	501C3	10,227.	0.	N/A	N/A	HUNTING HERITAGE
IDAHO DEPT OF FISH AND GAME 1345 BARTON ROAD POCATELLO, ID 83204	82-6000952	STATE OF ID	20,000.	0.	N/A	N/A	HABITAT ENHANCEMENT
ILLINOIS CONSERVATION FOUNDATION 1 NATURAL RESOURCES WAY SPRINGFIELD, IL 62702	37-1340071	501C3	125,000.	0.	N/A	N/A	HUNTING HERITAGE
IUP RESEARCH INSTITUTE UNIVERSITY SQUARE 1179 GRANT STEET, INDIANA, PA 15701	57-1175778	501C3	20,274.	0.	N/A	N/A	WILDLIFE MANAGEMENT
JACKSON COUNTY FORESTY & PARKS W9790 AIRPORT ROAD BLACK RIVER FALLS, WI 54615	39-6005703	JACKSON CTY	29,248.	0.	N/A	N/A	HABITAT ENHANCEMENT
KNIGHT RANCHES PO BOX 212 SPRINGERVILLE, AZ 85938	84-2531723		15,000.	0.	N/A	N/A	HABITAT ENHANCEMENT
LARIMER CONSERVATION DISTRICT 2150 CENTRE AVE SUITE 116 FORT COLLINS, CO 80526	84-6013752	STATE OF CO	45,000.	0.	N/A	N/A	HABITAT ENHANCEMENT
MAX MCGRAW WILDLIFE FOUNDATION PO BOX 9 DUNDEE, IL 60118	36-2519612	501C3	85,000.	0.	N/A	N/A	HUNTING HERITAGE

Schedule I (Form 990)

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
MONTANA DEPARTMENT OF FISH WILDLIFE & PARKS - PO BOX 200701 - HELENA, MT 59620	81-0302402	STATE OF MT	43,738.	0.	N/A	N/A	HABITAT ENHANCEMENT
MONUMENT VIEW BIBLE CHURCH 1173 17 44928 ROAD FRUITA, CO 81521	84-0918887	501C3	10,000.	0.	N/A	N/A	HUNTING HERITAGE
MORROW SOIL & WATER CONSERVATION DISTRICT - PO BOX 127 - HEPPNER, OR 97836	93-0797719	STATE OF OR	8,007.	0.	N/A	N/A	WILDLIFE MANAGEMENT
NATIONAL FOREST FOUNDATION BUILDING 27 ST 3 FORT MISSOULA ROAD MISSOULA, MT 59804	52-1786332	501C3	32,363.	0.	N/A	N/A	HABITAT ENHANCEMENT
NATIONAL WILD TURKEY FEDERATION PO BOX 530 EDGEFIELD, SC 29824	57-0564993	501C3	12,500.	0.	N/A	N/A	HABITAT ENHANCEMENT
NATIONAL WILDLIFE FEDERATION 11100 WILDLIFE CENTER DRIVE RESTON, VA 20190	53-0204616	501C3	10,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
NATURE CONSERVANCY 4245 NORTH FAIRFAX DR STE 100 ARLINGTON, VA 22203	53-0242652	501C3	73,049.	0.	N/A	N/A	LAND PROTECTION
NC WILDLIFE RESOURCES COMMISSION 1702 MAIL SERVICE CENTER RALEIGH RALEIGH, NC 27699	73-6502734	STATE OF NC	12,543.	0.	N/A	N/A	HABITAT ENHANCEMENT
NEVADA DEPARTMENT OF WILDLIFE 1218 N ALPHA STREET ELY, NV 89301	88-0400555	STATE OF NV	40,000.	0.	N/A	N/A	HABITAT ENHANCEMENT

Schedule I (Form 990)

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
NEVADA DEPARTMENT OF WILDLIFE 901 S STEWART STREET, SUITE 5003 CARSON CITY, NV 89701	88-0400555	STATE OF NV	400,000.	0.	N/A	N/A	LAND PROTECTION
NORTH CAROLINA RESOURCES COMMISSION - 1722 MAIL SERVICE CENTER RALEIGH - RALEIGH, NC 27699	73-6502734	STATE OF NC	16,530.	0.	N/A	N/A	WILDLIFE MANAGEMENT
ONE MONTANA 280 W KAGY BLVD STE D233 BOZEMAN, MT 59715	84-1645549	501C3	75,000.	0.	N/A	N/A	HUNTING HERITAGE
OREGON DEPARTMENT OF FISH & WILDLIFE - ODFW/BOW 61374 PARRELL RD - BEND, OR 97702	93-0655103	STATE OF OR	18,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
OREGON DEPT OF FISH AND WILDLIFE 1495 EAST GREGORY ROAD CENTRAL POINT, OR 97502	93-0655103	STATE OF OR	7,500.	0.	N/A	N/A	HABITAT ENHANCEMENT
PENNSYLVANIA GAME COMMISSION 105 ARBUTUS LANE SAINT MARY'S, PA 15857	25-1901045	STATE OF PA	29,924.	0.	N/A	N/A	HABITAT ENHANCEMENT
PHEASANTS FOREVER 228 N OSBORNE JANESVILLE, WI 54548	41-1429149	501C3	20,500.	0.	N/A	N/A	HUNTING HERITAGE
PLATTE RIVER BASIN ENVIRONMENTS, INC - 1212 CIRCLE DR - SCOTTSBLUFF, NE 69361	47-0833541	501C3	50,000.	0.	N/A	N/A	LAND PROTECTION
PLUMAS CORPORATION PO BOX 3880 QUINCY, CA 95971	80-0016418	501C3	44,000.	0.	N/A	N/A	HABITAT ENHANCEMENT

Schedule I (Form 990)

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
RAISED AT FULL DRAW 1221 E BUCHANAN STREET WINTERSSET, IA 50273	46-5141615	501C3	38,000.	0.	N/A	N/A	HUNTING HERITAGE
REGENTS OF THE UNIVERSITY OF CALIFORNIA - 1608 FOURTH STREET, SUITE 201 - BERKELEY, CA 94710	94-6002123	STATE OF CA	35,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
RUFFED GROUSE SOCIETY 100 HIGH TOWER BLVD, SUITE 100 PITTSBURGH, PA 15205	54-0846925	501C3	102,425.	0.	N/A	N/A	HABITAT ENHANCEMENT
SISKIYOU COUNTY FISH AND GAME COMMISSION - 857 N MAIN - YREKA, CA 96097	77-0227552	SISKIYOU CTY	37,575.	0.	N/A	N/A	HABITAT ENHANCEMENT
SKAMANIA COUNTY TREASURER PO BOX 790 STEVENSON, WA 98648	91-6001363	SKAMANIA CTY	6,413.	0.	N/A	N/A	HABITAT ENHANCEMENT
SPORTSMENS ALLIANCE FOUNDATION 801 KINGSMILL PARKWAY COLUMBUS, OH 43229	31-0941103	501C3	40,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
STILLWATER VALLEY WATERSHED COUNCIL - PO BOX 112 - ABSAROKEE, MT 59001	90-0641225	501C3	8,073.	0.	N/A	N/A	HABITAT ENHANCEMENT
SWVA SPORTSMEN INC PO BOX 269 VANSANT, VA 24656	46-2053795	501C3	32,259.	0.	N/A	N/A	HABITAT ENHANCEMENT
TENNESSEE WILDLIFE RESOURCES AGENCY - 3030 WILDLIFE WAY - MORRISTOWN, TN 37814	62-6001445	STATE OF TN	6,790.	0.	N/A	N/A	HABITAT ENHANCEMENT

Schedule I (Form 990)

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
TEXAS PARKS & WILDLIFE FOUNDATION 2914 SWISS AVE DALLAS, TX 75204	74-2602504	STATE OF TX	6,500.	0.	N/A	N/A	HUNTING HERITAGE
TEXAS WILDLIFE ASSOCIATION FOUNDATION - 3660 THOUSAND OAKS DR #126 - SAN ANTONIO, TX 78247	74-2605516	STATE OF TX	6,500.	0.	N/A	N/A	HUNTING HERITAGE
THE SIERRA FUND 204 PROVIDENCE MINE ROAD NEVADA CITY, CA 95959	68-0485725	501C3	69,999.	0.	N/A	N/A	HABITAT ENHANCEMENT
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION - C/O PNC BANK PO BOX 931113 - CLEVELAND, OH 44193	61-6033693	501C3	7,500.	0.	N/A	N/A	WILDLIFE MANAGEMENT
UNIVERSITY OF MONTANA 32 CAMPUS DRIVE MISSOULA, MT 59801	81-6001713	STATE OF MT	150,000.	0.	N/A	N/A	HUNTING HERITAGE
UNIVERSITY OF TEXAS AT AUSTIN 2101 SPEEDWAY STOP D7500 AUSTIN, TX 78712	74-6000203	STATE OF TX	6,500.	0.	N/A	N/A	HUNTING HERITAGE
UNIVERSITY OF WYOMING 1000 EAST UNIVERSITY AVE LARAMIE, WY 82071	83-6000331	STATE OF WY	55,320.	0.	N/A	N/A	WILDLIFE MANAGEMENT
USDA FOREST SERVICE PO BOX 6200-09 PORTLAND, OR 98228	72-0564834	US GOVT	762,979.	0.	N/A	N/A	HABITAT ENHANCEMENT
UTAH DEPARTMENT OF NATURAL RESOURCES - DIVISION OF WILDLIFE RESOURCES PO BOX 146301 - SALT LAKE CITY, UT 84114	87-6000545	STATE OF UT	228,519.	0.	N/A	N/A	HABITAT ENHANCEMENT

Schedule I (Form 990)

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
WALAMA RESTORATION PROJECT PO BOX 894 EUGENE, OR 97440	93-1321979	501C3	5,525.	0.	N/A	N/A	HABITAT ENHANCEMENT
WASHINGTON DEPARTMENT OF FISH & WILDLIFE - NATURAL RESOURCES BLDG, 1111 WASHINGTON ST SE - OLYMPIA, WA 98501	94-1632572	STATE OF WA	44,435.	0.	N/A	N/A	HABITAT ENHANCEMENT
WEST VIRGINIA DEPT OF NATURAL RESOURCES - 324 4TH AVENUE - SOUTH CHARLESTON, WV 25303	55-6000763	STATE OF WV	33,000.	0.	N/A	N/A	HABITAT ENHANCEMENT
WESTERN MONTANA FISH & GAME PO BOX 4294 MISSOULA, MT 59806	81-0360701	501C3	5,428.	0.	N/A	N/A	HUNTING HERITAGE
WHITE MOUNTAIN CLAY BUSTERS ATTN: MICHAEL THRASHER PO BOX 234 PINE TOP, AZ 85935	86-0602528	501C3	7,500.	0.	N/A	N/A	HUNTING HERITAGE
WILDLIFE MANAGEMENT INSTITUTE 4426 VT ROUTE 215 CABOT, VT 05647	53-0196629	501C3	100,000.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WYOMING GAME & FISH DEPARTMENT 5400 BISHOP BLVD PINE TOP, AZ 85935	83-0208667	STATE OF WY	76,760.	0.	N/A	N/A	WILDLIFE MANAGEMENT
WYOMING WOMENS FOUNDATION 1472 N 5TH STREET STE 201 LARAMIE, WY 82070	83-0287513	501C3	7,000.	0.	N/A	N/A	HUNTING HERITAGE
YUMA YOUNG GUNS 6749 E MISSION ST YUMA, AZ 85365	46-3083270	501C3	6,400.	0.	N/A	N/A	HUNTING HERITAGE

Schedule I (Form 990)

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
HABITAT ENHANCEMENT SCHOLARSHIP/WILDLIFE LEADERSHIP AWARD	11	55,000.	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.

Multiple horizontal lines for supplemental information input.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2022

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

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)?

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) R KYLE WEAVER PRESIDENT & CEO	(i)	568,661.	94,000.	0.	10,586.	29,574.	702,821.	90,357.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) STEVE DECKER CHIEF REVENUE OFFICER	(i)	188,953.	15,000.	0.	10,451.	11,922.	226,326.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SHANE CRONK CFO / TREASURER	(i)	170,030.	15,000.	0.	9,538.	29,574.	224,142.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) RODNEY TRIEPKE MANAGING DIRECTOR OF IT	(i)	187,550.	0.	0.	9,788.	16,615.	213,953.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) GRANT PARKER GENERAL COUNSEL/SECRETARY	(i)	160,460.	0.	0.	8,535.	28,031.	197,026.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) BLAKE HENNING CHIEF CONSERVATION OFFICER	(i)	162,850.	10,000.	0.	9,037.	11,922.	193,809.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CHAD FRANKLIN MNG. DIR. OF FIELD OPERATIONS	(i)	150,030.	0.	0.	7,913.	29,574.	187,517.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KIRK MURPHY DIR. OF FIELD OPERATIONS - NW	(i)	133,550.	0.	0.	7,037.	16,615.	157,202.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) CASEY CLINE CONTROLLER	(i)	126,720.	0.	0.	6,686.	16,615.	150,021.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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:

RMEF ADDED A 457(F) PLAN FOR CASEY CLINE. IN 2022, THE BOARD OF DIRECTORS INITIATED AND COMPLETED A NEW CONTRACT FOR R. KYLE WEAVER. AS PART OF THE NEW CONTRACT, WEAVER'S 457(F) PLAN WAS CLOSED OUT AND THE REMAINING BALANCE OF \$90,357 FROM 2021 AND 2020 CONTRIBUTIONS WAS PAID OUT AND INCLUDED IN 2022 BASE COMPENSATION. RMEF NO LONGER FUNDS A 457(F) PLAN FOR R. KYLE WEAVER.

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

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
RANDY NEWBERG	PAST BOARD MEMBER W	3,166,666.	INVESTMENT		X
RANDY NEWBERG	PAST BOARD MEMBER W	52,000.	SPONSORSHIP		X
RANDY NEWBERG	PAST BOARD MEMBER W	38,000.	SPONSORSHIP		X

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 WITH

RELATED ENTITY

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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Part I	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	X	1	35,308.	INVOICE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	4	60,459.	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	3,876,800.	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	0
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	Yes	No
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?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
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.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

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 for the latest information.

OMB No. 1545-0047

2022

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 \$ 631,000. INCLUDING GRANTS OF \$ 625,909. 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 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.

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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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 RMEF MAY HAVE MULTIPLE INTERESTS AND AFFILIATIONS, AND VARIOUS POSITIONS OF RESPONSIBILITY. IT IS POSSIBLE THAT AN INDIVIDUAL MAY OWE DUTIES OF LOYALTY TO MORE THAN ONE ORGANIZATION. NONETHELESS, ANY CONFLICT OF INTEREST, OR SITUATIONS POTENTIALLY INVOLVING CONFLICTS OF INTEREST, SHALL BE FULLY DISCLOSED, AND SHALL BE MANAGED SO THAT THE INTEGRITY, REPUTATION AND TAX EXEMPT TAX STATUS OF 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

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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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 DELEGEES, WILL DETERMINE A RECOMMENDED COURSE OF ACTION CONSISTENT WITH THIS POLICY AND STANDARD OPERATING PROCEDURES. IF ANY INSIDER IS INVOLVED IN A CONFLICT OF INTEREST, POTENTIAL CONFLICT OF INTEREST, OR APPEARANCE OF A CONFLICT OF INTEREST, SUCH INSIDER WILL DISCLOSE THIS TO THE CHAIRMAN OF THE RMEF BOARD OF DIRECTORS AND 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 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. THIS PROCESS WAS LAST COMPLETED IN 2022

Name of the organization ROCKY MOUNTAIN ELK FOUNDATION, INC.	Employer identification number 81-0421425
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FOR THE PRESIDENT & CEO. THE COMPENSATION REVIEW FOR OTHER OFFICERS AND KEY

EMPLOYEES CONSISTS OF SEVERAL SOURCES, INCLUDING FORM 990 OF OTHER

ORGANIZATIONS AND MARKET ANALYSIS.

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.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSS ON SPLIT INTEREST AGREEMENT	-278,815.
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FORM 990, PART XII, LINE 2C

THE PROCESS FOR OVERSEEING AND SELECTING AN INDEPENDENT ACCOUNTANT HAS

NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization <p align="center">ROCKY MOUNTAIN ELK FOUNDATION, INC.</p>	Employer identification number <p align="center">81-0421425</p>
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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	-1,866.	5,052,945.	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	ROCKY MOUNTAIN ELK FOUNDATION INC	X	

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

Schedule R (Form 990) 2022

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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	24,480,460.	ACTUAL
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

Multiple horizontal lines for supplemental information.