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GOVERNMENT COPY

December 5, 2019

Rocky Mountain Arts Association 700 Colorado Blvd No. 325 Denver, CO 80206

Rocky Mountain Arts Association:

Enclosed is the organization's 2018 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Laura M. Puca

Filing Instructions

Prepared for:	Prepared by:
ROCKY MOUNTAIN ARTS ASSOCIATION	CRADY, PUCA & ASSOCIATES
700 COLORADO BLVD No. 325	6140 S GUN CLUB RD STE K6-281
DENVER, CO 80206	AURORA, CO 80016

2018 FORM 990

Electronic Filing:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form E	387	'9 -	E	0
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IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning $\underline{AUG} 1$, 2018, and ending $\underline{JUL} 31$, 20 $\underline{19}$

Do not send to the IRS. Keep for your records.

2018

Department of the Treasury Internal Revenue Service

Name of exempt organization

Go to www.irs.gov/Form8879EO for the latest information.
 Employer identification number

74-2275546

ROCKY MOUNTAIN ARTS ASSOCIATION

Name and title of officer MICHAEL SATTLER EXECUTIVE MANAGER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here X b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	597,937.
2a	Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here b Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

X lauthorize CRADY, PUCA & ASSOCIATES	to enter my PIN 75546
ERO firm name	Enter five numbers, but do not enter all zeros
as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also a enter my PIN on the return's disclosure consent screen.	. ,
As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 indicated within this return that a copy of the return is being filed with a state agency(ies) regulating ch program, I will enter my PIN on the return's disclosure consent screen.	-
Officer's signature Date	
Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. B486291066 Do not enter all zero	
I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for t confirm that I am submitting this return in accordance with the requirements of Pub. 4163 , Modernized e-File (Me <i>e-file</i> Providers for Business Returns.	
ERO's signature Date 12	/05/19
ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To D	o So
LHA For Paperwork Reduction Act Notice, see instructions.	Form 8879-EO (2018)

823051 10-26-18

Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury Internal Revenue Service

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▶ 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.

OMB No. 1545-0047 8 **Open to Public** Inspection

Α	For th	e 2018 calendar year, or tax year beginning $ { m AUG} 1, 2018 $ and end	ding J	UL 31, 2019		
В	Check if applicab	e: C Name of organization		D Employer identified	cation number	
	Addre	ROCKY MOUNTAIN ARTS ASSOCIATION				
	Name chang	pe Doing business as	74-2275546			
	Initial returr		om/suite	E Telephone number		
	Final	700 COLORADO BLVD 32	25	3033	253959	
	terminated	, , , , ,		G Gross receipts \$	636,047.	
	Amer	DERVER, CO 00200		H(a) Is this a group re		
	Appli tion			for subordinates	? Yes 🗶 No	
	pend	SAME AS C ABOVE		H(b) Are all subordinates in	Icluded? Yes No	
		empt status: 🚺 501(c)(3) 🔄 501(c) ()◀ (insert no.) 🛄 4947(a)(1) or [527		list. (see instructions)	
		te: WWW.RMARTS.ORG		H(c) Group exemption		
_		f organization: 🔀 Corporation 🔄 Trust 🔄 Association 🔄 Other 🕨	L Year o	f formation: 1982 N	State of legal domicile: CO	
Pa	T	Summary				
e	1	Briefly describe the organization's mission or most significant activities: BUILDI	NG C	OMMUNITY TH	ROUGH	
Activities & Governance		MUSIC.				
ern		Check this box 🕨 🛄 if the organization discontinued its operations or disposed				
200	3	Number of voting members of the governing body (Part VI, line 1a)			11	
<u>ه</u>	4	Number of independent voting members of the governing body (Part VI, line 1b) \ldots			11	
ies	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)			4	
ivit	6	Total number of volunteers (estimate if necessary)			110	
Act	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.	
	b	Net unrelated business taxable income from Form 990-T, line 38	·····	7b	0.	
				Prior Year	Current Year	
e	8	Contributions and grants (Part VIII, line 1h)		258,781.	376,259.	
Revenue	9	Program service revenue (Part VIII, line 2g)		213,933.	212,767.	
Rev		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0.	0.	
_	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		11,926.	8,911.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		484,640.	597,937.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.	
es		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $_{\dots\dots}$		174,843.	188,215.	
ens		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.	
Expenses		Total fundraising expenses (Part IX, column (D), line 25)		241 201	200 501	
		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		341,301.	399,521.	
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		516,144.	587,736.	
	19	Revenue less expenses. Subtract line 18 from line 12		-31,504.	10,201.	
s or			Beg	jinning of Current Year	End of Year	
Assets -	20	Total assets (Part X, line 16)		107,505.	129,766.	
at A:	21	Total liabilities (Part X, line 26)		33,467.	45,527.	
Fund		Net assets or fund balances. Subtract line 21 from line 20		74,038.	84,239.	
		Signature Block				
Unc	ler pen	alties of perjury, I declare that I have examined this return, including accompanying schedules an	nd stateme	nts, and to the best of my	/ knowledge and belief, it is	

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MICHAEL SATTLER, EXECU Type or print name and title	TIVE MANAGER	Date	
	Print/Type preparer's name	FIEHAIEI S SIGNALUIE	Date Check PTIN	
Paid	LAURA M. PUCA		L2/05/19 ^{if} self-employed P01067688	
Preparer	reparer Firm's name CRADY, PUCA & ASSOCIATES		Firm's EIN 27-1433452	
Use Only	Firm's address 6140 S GUN CLUB RD STE K6-281			
AURORA, CO 80016			Phone no. 720 – 727 – 1698	
May the IRS discuss this return with the preparer shown above? (see instructions)				
832001 12-3	B1-18 LHA For Paperwork Reduction Act Notion	ce, see the separate instructions.	Form 990 (2018)	

	1990 (2018) ROCKY MOUNTAIN ARTS ASSOCIATION	74-2275546 Page 2
Pa	rt III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission: BUILDING COMMUNITY THROUGH MUSIC	
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 service If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to c revenue, if any, for each program service reported.	,
4a		venue \$ 212,767.)
	ARTISTIC AND ADMINISTRATIVE STAFF, CONCERT PRODUCTIONS	, AND SUPPORTING
	THEIR PARTICIPATION IN OVER 25 COMMUNITY OUTREACH PERF	
	SERVED OUR COMMUNITY THROUGH 8 MAJOR CONCERT PRODUCTIO CONCERTS, OUTREACH INTO THE PUBLIC SCHOOL SYSTEM WITH	
	FOR UNDERSERVED CHORAL DEPARTMENTS AND PRESENTING CHOR	AL STUDENTS ON
	STAGE IN A MAJOR CONCERT SERIES. RMAA ALSO SUPPORTS TH	
	AND PERFORMANCE OF NEW CHORAL WORKS THAT ADDRESS SOCIA	L CONCERNS.
4b	(Code:) (Expenses \$ including grants of \$) (Re	venue \$
		······································
4c	(Code:) (Expenses \$ including grants of \$) (Re	venue \$)
4d	Other program services (Describe in Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses ► 443,752.	Form 990 (2018)
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341	2018.04030 ROCKY MOUNTAIN ART;	S ASSOCIA RMAA 1

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Form	990	(2018)

 Form 990 (2018)
 ROCKY
 MOUNTAIN
 ARTS
 ASSOCIATION

 Part IV
 Checklist of Required Schedules
 Checklist of Required Schedules
 Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
_	public office? If "Yes," complete Schedule C, Part I	3		_X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			х
-	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If</i> "Yes," <i>complete Schedule C, Part III</i>	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	5		
0	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	•		
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
Ū	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
-	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		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			х
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	<u></u>	
f	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
12u	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a		14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		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? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			37
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			х
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	10	х	
19	1c and 8a? If "Yes," complete Schedule G, Part II	18	21	<u> </u>
13		19	х	
20a	complete Schedule G, Part III	19 20a		x
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a 20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			<u> </u>
	domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		х
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Form 990 (20	18) ROC	KY MOUNTAIN	ART
Part IV C	hecklist of Require	ed Schedules (conti	inued)

ROCKY MOUNTAIN ARTS ASSOCIATION

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	00		x
23	Part IX, column (A), line 2? <i>If</i> "Yes," <i>complete Schedule I, Parts I and III</i> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current	22		
20	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		x
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i>	26		x
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	<u> </u>	X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28c	x	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete Schedule N, Part II</i>	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If</i> "Yes," <i>complete Schedule R, Part I</i>	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			x
38	and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i>	37		
Par		38	X	I
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		No
1-	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 24		Yes	
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
32004	. 12-31-18		990	(2018
	4			
41	205 152235 RMAA 2018.04030 ROCKY MOUNTAIN ARTS ASSOCIA	RMZ	AA	1

Form 990	
Part V	Sta

 018)
 ROCKY
 MOUNTAIN
 ARTS
 ASSOCIATION

 Statements Regarding Other IRS Filings and Tax Compliance (continued)

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a		3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country:			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			37
5a		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a				v
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	C 1-		
-	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section $170(c)$.	7-		x
a ⊾	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a 7h		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d	70		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization during the year, pay premiums, directly or indirectly, on a personal benefit contract?	76 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
b	Note. See the instructions for additional information the organization must report on Schedule O.			
D	Enter the amount of reserves the organization is required to maintain by the states in which the			
~	organization is licensed to issue qualified health plans 13b			
	Enter the amount of reserves on hand 13c Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
14a h		14a 14b		
р 15	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	140		
15		15		x
	excess parachute payment(s) during the year?	15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.	10		
	· · · · · · · · · · · · · · · · · · ·			

Form **990** (2018)

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Form	990	(2018)	1
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ROCKY MOUNTAIN ARTS ASSOCIATION

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 in Schedule O. See instructions.

0.01	Check if Schedule O contains a response or note to any line in this Part VI				
ec	tion A. Governing Body and Management			Yes	T
12	Enter the number of voting members of the governing body at the end of the tax year	1a 1	1	165	t
iu	If there are material differences in voting rights among members of the governing body at the end of the tax year		-		l
	body delegated broad authority to an executive committee or similar committee, explain in Schedule 0.				l
h	Enter the number of voting members included in line 1a, above, who are independent	1b 1	1		l
			-		I
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationsh		0		ł
~	officer, director, trustee, or key employee?		2		╉
3	Did the organization delegate control over management duties customarily performed by or under t				
	of officers, directors, or trustees, or key employees to a management company or other person?				╉
4	Did the organization make any significant changes to its governing documents since the prior Form				+
5	Did the organization become aware during the year of a significant diversion of the organization's as				+
6	Did the organization have members or stockholders?		6		┦
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a				
	more members of the governing body?		7a		4
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	stockholders, or			
	persons other than the governing body?		7b		1
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ear by the following:			
а	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	Ι
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be re				Ι
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O		. 9		
ec	tion B. Policies (This Section B requests information about policies not required by the Internal I				
				Yes	
0a	Did the organization have local chapters, branches, or affiliates?		10a		
	If "Yes," did the organization have written policies and procedures governing the activities of such				
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b		
1a	Has the organization provided a complete copy of this Form 990 to all members of its governing bo		11a	x	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	ay before ming the form.	Tid		1
			12a	x	l
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give ris	a to conflicte?		X	┨
			120	- 11	┨
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "		10-		
~	in Schedule O how this was done			X	+
	Did the organization have a written whistleblower policy?			X	+
4	Did the organization have a written document retention and destruction policy?		14	<u> </u>	4
5	Did the process for determining compensation of the following persons include a review and approv	al by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision				l
а	The organization's CEO, Executive Director, or top management official		15a	X	ļ
b	Other officers or key employees of the organization		15b		
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				I
6a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	ement with a			1
	taxable entity during the year?		16a		I
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalu				t
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organized	anization's			I
	exempt status with respect to such arrangements?		16b		I
ec	tion C. Disclosure		· · ·		
7	List the states with which a copy of this Form 990 is required to be filed NONE				
8	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A if applicable), 990, a	and 990-T (Section 501(c))	3)s only) avail	2
Ŭ	for public inspection. Indicate how you made these available. Check all that apply.		ojo oniy	, avan	
		n in Schedule O)			
0			nd fine-		
9	Describe in Schedule O whether (and if so, how) the organization made its governing documents, c	ormict or interest policy, a	nu tinan	cial	
~	statements available to the public during the tax year.				
0	State the name, address, and telephone number of the person who possesses the organization's b	ooks and records 🕨			
	THE ORGANIZATION - 3033253959				
	700 COLORADO BLVD, NO. 325, DENVER, CO 80206				_
	· · · · · ·		Form		

Part VII	Co	mpensa	ition c	of Off	ficers,	Directors,	Trustees,	Key	Employees,	Highest	Compen	sated
	Em	ployees	s, and	Inde	epende	ent Contra	ctors					

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 instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

 List all of the organization's former officers, key employees, 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A) Name and Title	(B) (C) Average do not check more than one							(D) Reportable	(E) Reportable	(F) Estimated
	hours per week	box offi	, unle	ss pe	rson	than is bot pr/trus	h an	compensation from	compensation from related	amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) SALLY TAYLOR PRESIDENT	5.00	x		x				0.	0.	0.
(2) MICHAEL RODEL	1.00							0.	0.	0.
DIRECTOR	1.00	x						0.	0.	0.
(3) KELLI THEIS	1.00									
VICE PRESIDENT		x		X				0.	0.	Ο.
(4) WADE FRISBIE	4.00									
TREASURER		Х		Х				0.	0.	0.
(5) JERRY CUNNINGHAM	1.00									
SECRETARY		Х		Х				0.	0.	0.
(6) JAMIE HENDERSON	1.00									_
DIRECTOR		X						0.	0.	0.
(7) CINDY KOCH	1.00									
DIRECTOR		X						0.	0.	0.
(8) REV. CHRIS GILMORE	1.00									
DIRECTOR		X						0.	0.	0.
(9) ANN AFTON	1.00								0	0
DIRECTOR	1 00	X						0.	0.	0.
(10) KARIS MESKIMAN	1.00							0	0	0
DIRECTOR, PRESIDENT, DWC	1 00	X						0.	0.	0.
(11) SCOTT ELLIOTT	1.00	x						0.	0.	0.
DIRECTOR (12) MICHAEL SATTLER	40.00	^						0.	0.	0.
EXECUTIVE MANAGER	40.00			x				60,750.	0.	0.
EXECUTIVE MANAGER								00,750.	0.	0.
		-	-	-		-				
		1								
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	990 (2018) ROCKY MC									74-22	275	546	Pa	age 8
Par	't VII Section A. Officers, Directors, Tru (A) Name and title	stees, Key Em (B) Average hours per	(do	not c	(C Pos heck	C) itior		one	Compensated Employe (D) Reportable compensation	es (continued) (E) Reportable compensatio			(F) stimate	
		week (list any hours for related organizations below line)	tee or director			irecto	Highest compensated snut/under	tee)	from the organization (W-2/1099-MISC)	from related organization (W-2/1099-MIS	t s	com fr org and	other pensa om the anizati d relate	tion e on ed
1b c	Sub-total Total from continuation sheets to Part \	/II. Section A] 						60,750.		0.			0.
	Total (add lines 1b and 1c) Total number of individuals (including but			<u> </u>	<i>.</i>				60,750. eceived more than \$100	,000 of reportab	0. le			0.
3	Did the organization list any former officer	, director, or tru	uste	e, ke	ey er	nplo	oyee	, or	highest compensated e	mployee on			Yes	No
4	line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> For any individual listed on line 1a, is the s and related organizations greater than \$15	um of reportab	le co	omp	ensa	atior	n and	d ot		the organization		3		X X
5 Sec	Did any person listed on line 1a receive or rendered to the organization? <i>If</i> "Yes," <i>con</i> tion B. Independent Contractors					-			-			5		X
1	Complete this table for your five highest c the organization. Report compensation for										ipens	ation f	rom	
. <u> </u>	(A) Name and busines			DNE		VICIT			(B) Description of s		С	(C compe	;) nsatio	า
2	Total number of independent contractors \$100,000 of compensation from the organ		iot lii	mite	d to	tho	se lis 0	stec	d above) who received n	nore than				
												Form	990 (2	2018)

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		Check if Schedule O cont	ains a response	or note to any lin	e in this Part VIII			
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Its	1 a	Federated campaigns	1a					
our	b	Membership dues		75,195.				
Am C	с	Fundraising events	1c	28,322.				
lar lar		– • • • • •	1d					
ini,	е	Government grants (contribut	ions) 1e	68,895.				
rior S	f	All other contributions, gifts, gran	ts, and					
ibu		similar amounts not included abo	ve 1f	203,847.				
Contributions, Gifts, Grants and Other Similar Amounts	g	Noncash contributions included in lines	1a-1f: \$	5,346.				
<u>a č</u>	h	Total. Add lines 1a-1f			376,259.			
				Business Code				
ice	2 a			711130	166,738.	166,738.		
erv ue	b			900099	33,924.	33,924.		
Program Service Revenue	С	ADVERTISING INC	OME	541800	11,305.	11,305.		
Be	d							
jo l	e			900099	800.	800.		
-	f	All other program service reve			212,767.	000.		
\rightarrow	<u> </u>	Total. Add lines 2a-2f			212,707.			
	3	Investment income (including	,	,				
	4	other similar amounts)						
	4 5	Royalties						
	5	noyalles	(i) Real	(ii) Personal				
	6 a	Gross rents		(ii) Feisonai				
	b							
	c	Rental income or (loss)						
	d		L					
		Gross amount from sales of	(i) Securities	(ii) Other				
	•	assets other than inventory	()	(1) 2				
	b	Less: cost or other basis						
		and sales expenses						
	с	Gain or (loss)						
		Net gain or (loss)		>				
٥		Gross income from fundraising	g events (not					
nue		including \$ 28,3	22. of					
Other Rever		contributions reported on line	1c). See					
erF		Part IV, line 18		29,885.				
l g		Less: direct expenses		29,885.	0			
-		Net income or (loss) from func	-	····· ►	0.			
	9 a	Gross income from gaming ac		17 136				
	_	Part IV, line 19		17,136.				
		Less: direct expenses			8,911.			8,911.
		Net income or (loss) from gam		····· >	0,911.			0,911.
	10 a	Gross sales of inventory, less						
	h	and allowances Less: cost of goods sold						
		Net income or (loss) from sale						
ł	<u> </u>	Miscellaneous Revenu		Business Code				
ľ	11 a			Dusiness Oode				
	b							
	c							
		All other revenue						
		Total. Add lines 11a-11d						
	12	Total revenue. See instructions			597,937.	212,767.	0.	8,911.
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ROCKY MOUNTAIN ARTS ASSOCIATION

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Form 990 (2018)

Statement of Revenue

Part VIII

74-2275546

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Part IX Statement of Functional Expenses

ROCKY MOUNTAIN ARTS ASSOCIATION

11 Fees for services (non-employees): a Management b Legal b Legal 32,459 c Accounting 32,459 d Lobbying 9 e Professional fundralsing services. See Part IV, line 17 9 f Investment management fees 9 g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch OL) 52,604 46,167 4,486 1,95 38,518 27,474 8,624 2,42 4 Information technology 35,515 2,184 928 40 56 Royatiles 19,465 15,048 3,078 1,33 7 Travel 19,465 15,048 3,078 1,33 90 Interest 19,465 15,048 3,078 1,33 91 Payments of travel or entertainment expenses for any federal, state, or local public officials 5,153 3,202 1,360 59 92 Bepreciation, depletion, and amortization resets 0 files 25, column (A) amount, list line 24e expenses in clone 24e 5,080 2,673 1,913 49 46,283 48,283 118,910 118,910 1 49 222 1,04 3,46		Check if Schedule O contains a respons				L
and domestic governments. See Part IV, Ine 21				Program service	Management and	Fundraising
2 Grants and other assistance to domestic individuals. See Part V, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part V, lines 15 and 16 Bendits paid to or for members See Part V, lines 2 Compensation of current officient, directors, directors, trustees, and key employees 64, 970. 19, 491. 32, 485. 12, 99 6 Compensation of lockid above, to disgualified persons (as defined under section 4958()(1)) and persons described in section. 4958()(1) and persons described in and anoritzation tor an offen section. 4958()(1) a	1					
individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 4 Berneffs gaid to or for members 5 Compensation of current officars, directors, trustees, and key employees 6 Compensation not included above, to disguilled persons desCR(2)(318) 7 Other salaries and wages 8 Pesion plan acculas and onthibutions (include section 401(k) and 403(b) employer contributions) 9 Other employee benefits 0 Other employee benefits 0 Payroli taxes 1 0, 202. 9 Accounting 32, 459. 32, 459. 4 0, 202. 9 Other employee benefits 0 2, 459. 10, 202. 9, 334. 6 6, 526. 0 Accounting 32, 459. 32, 459. 2 46, 167. 4, 486. 1, 95 2, 459. 32, 459. 2, 459. 32, 459. 32, 459. 32, 459. 2, 460. 46, 167. <td>2</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td>	2	· · · · · · · · · · · · · · · · · · ·				
3 Grafts and other assistance to foreign organization, foreign governmets, and foreign individuals. See Part IV, lines 15 and 16 Image: Compensation for members 4 Benefits paid to or for members 64,970. 19,491. 32,485. 12,99 6 Compensation of Lunder datow, to disgualified persone described in section 4958(r)(1) and persone described and the section 4958(r)(1) and persone d	2					
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Individuals. See Part N, lines 15 and 164 4 Benefits paid to or for members 6 Compensation of ourent officers, directors, trustess, and key employees 6 Compensation of ourent officers, directors, trustess, and key employees 6 Compensation of ourent officers, directors, trustess, and key employees 6 Compensation of ourent officers, directors, trustess, and controlutions (include section 4956(r)(3)(8) 9 Other employee benefits 9 Other employee benefits 9 Paryoit taxes 9 Paryoit taxes 9 Cher employee benefits 10 202	5	C				
4 Bernits paid to of or members. 64,970. 19,491. 32,485. 12,99 6 Compensation of current officers, directors, trustes, and key employees 64,970. 19,491. 32,485. 12,99 6 Compensation of current officers, directors, trustes, and key employees 64,970. 19,491. 32,485. 12,99 7 Other salaries and contributions (include section 4058(c)(3)(8) 96,567. 80,880. 10,140. 5,54 9 Other employee benefts 90.10,202. 9,334. 605. 26 10 Payrolitaxes 10,202. 9,334. 605. 26 11 Fees for services (non-employee): 32,459. 32,459. 32,459. 32,459. 11 Caccounting 32,459. 32,459. 32,459. 32,459. 32,459. 12 Solution (1) 10,322. 12,591. 7,824. 3,322. 1,44 14 Fees for services (non-employee): 38,515. 27,474. 8,624. 2,420 14 Introvestorent technology 5,515. 36,515. 16,341. 34,304. 928. 40						
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persons described in section 4958(c)(3)(B) 96,567. 80,880. 10,140. 5,54 7 Other salaries and wages 96,567. 80,880. 10,140. 5,54 8 Pension plan acruals and contributions() 3,885. 2,414. 1,025. 44 9 Other employee benefits 10,202. 9,334. 605. 26 0 Payroll taxes 12,591. 7,824. 3,322. 1,44 14 Feas for services (non-employees): a 32,459. 32,459. 32,459. a Management b.logal - <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	0					
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8 Pension plan accuals and contributions (include section 401(k) and 403(b) employer contributions) 3 , 885. 2 , 414. 1 , 025. 44 9 Other employee benefits 10 , 202. 9 , 334. 605. 26 10 Payroli taxes 12 , 591. 7 , 824. 3 , 322. 1 , 44 1 Fees for services (non-employees): a a a a a , 285. 2 , 414. 1 , 025. 44 1 Fees for services (non-employees): a Management a	7		96 567	80 880	10 1/0	5 517
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10 Payroll taxes 12,591. 7,824. 3,322. 1,44 1 Fees for services (non-employees): 3 3 12,591. 7,824. 3,322. 1,44 Management Legal 32,459. 32,459. 32,459. Accounting 32,459. 32,459. 32,459. 32,459. Cobbying 9 32,459. 32,459. 32,459. e Professional fundraising services. See Part IV, line 17 1						2440
1 Fees for services (non-employees): a Management				9,334.		
a Management b Legal 32,459 32,459 c Accounting 32,459 32,459 32,459 d Lobbying	10		12,591.	1,024.	3,344.	1,44 0
b Legal 32,459.32,459.32,459.32 c Accounting 32,459.32,459.32 d Lobbying 9 e Protessional fundraising services. See Part IV, line 17 1 f Investment management fees 9 g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list in 12 geneses on Sch 0.) 52,604.46,167.4,486.1,95 12 Advertising and promotion 45,411.34,296.7,547.3,56 33 (516 expenses) 52,604.46,167.4,486.1,95 14 Information technology 3,515.2,184.928.40 15 Royatties 9 16 Occupancy 19,465.15,048.3,078.1,33 17 Travel 4,304.2,732.1,572.8 18 Payments of travel or entertainment expenses for any federal, state, or local public officials. 6 19 Conferences, conventions, and meetings 5,153.3,202.1,360.59 10 Insurace 5,080.2,673.1,913.49 20 Depreciation, depletion, and amortization abuve, list in tracelineous expenses in line 24.8,111 48,283.48,283.48 21 Payments to affiliates 9 22 Depreciation, depletion, and amortization abuve, list in traces in line 24.8,1111 49 24 <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td>	11					
c Accounting 32,459. 32,459. d Lobbying 32,459. 32,459. e Professional fundraising services. See Part IV, line 17 investment management fees	а					
d Lobbying Professional fundraising services. See Part IV, line 17 f Investment management fees 9 g Other, (If line 11g anount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch 0.) 52, 604. 46, 167. 4, 486. 1, 95 2 Advertising and promotion 345, 411. 34, 296. 7, 547. 3, 56 33 Office expenses 38, 518. 27, 474. 8, 624. 2, 42 345, 181. 37, 474. 8, 624. 2, 42 36 Stats. 27, 32. 1, 572. 37 Travel 19, 465. 15, 048. 3, 078. 1, 33 37 Travel 19, 465. 15, 048. 3, 078. 1, 33 38 S18. 27, 32. 1, 572. 1, 572. 38 Payments of travel or entertainment expenses for any federal, state, or local public officials or any federal, state, anount exceeds 1			20 450			
e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) 12 Advertising and promotion 13 Office expenses 13 Office expenses 16 Occupancy 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 101 Interest 11 Payments to affiliates 12 Payments to affiliates 13 Office expenses in line 24e. If line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on schoule 0.) 13 RetTREAT AND MEMBERSHIP 44 Rother expenses 25 Total functional expenses. Add lines 1 through 24e 26 Interxet expenses and covered at 0.0% of line 25, column (A) amount, list line 0.0% of line 25, column (A) amount exceeds 0.0% of line 24e. If line 24e. If line 24e. If line 24e. If line			32,459.		32,459.	
f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch 0.) 52,604. 46,167. 4,486. 1,95 2 Advertising and promotion 33,515. 2,184. 928. 40 36 Office expenses. 38,518. 27,474. 8,624. 2,42 31 Information technology 3,515. 2,184. 928. 40 36 Occupancy 19,465. 15,048. 3,078. 1,33 37 Travel 4,304. 2,732. 1,572. 1,572. 38 Payments of travel or entertainment expenses for any federal, state, or local public officials 9 0 19,465. 15,048. 3,078. 1,33 30 Conferences, conventions, and meetings 9 5,153. 3,202. 1,360. 59 31 Insurance 5,153. 3,202. 1,360. 59 31 Insurance 5,080. 2,673. 1,913. 49 46 24 exponut exceeds 10% of line 25, comm (A) amount, list line 24 expenses on Schedule 0.) 118,910. 18,910.	d					
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch 0.) 52,604. 46,167. 4,486. 1,95 12 Advertising and promotion 45,411. 34,296. 7,547. 3,56 33 Office expenses 38,518. 27,474. 8,624. 2,42 345.518. 27,474. 8,624. 2,42 35 3,515. 2,184. 928. 40 36 Occupancy 19,465. 15,048. 3,078. 1,33 17 Travel 4,304. 2,732. 1,572. 1,333 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 9 9 1,360. 59 20 Interest 9 5,153. 3,202. 1,360. 59 21 Payments to affiliates 9 5,080. 2,673. 1,913. 49 24 Other expenses. Itemize expenses in line 24e. If line 24e expenses on Schedule 0.) 118,910. 118,910. 118,910. a PRODUCTION EXPENSES 118,910. 118,910. 14,222. 14,222. 14,222. d TICKETING FEES & DISCOU 8,135. 7,089. 1,04 3,4	е					
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14 Information technology 3,515. 2,184. 928. 40 15 Royalties	g					4 9 5 4
14 Information technology 3,515. 2,184. 928. 40 15 Royalties				46,167.	4,486.	1,951
14 Information technology 3,515. 2,184. 928. 40 15 Royalties	12	Advertising and promotion				3,568
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16 Occupancy 19,465. 15,048. 3,078. 1,33 17 Travel 4,304. 2,732. 1,572. 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 4,304. 2,732. 1,572. 19 Conferences, conventions, and meetings	14	Information technology	3,515.	2,184.	928.	403
17 Travel 4,304. 2,732. 1,572. 18 Payments of travel or entertainment expenses for any federal, state, or local public officials conferences, conventions, and meetings 4,304. 2,732. 1,572. 19 Conferences, conventions, and meetings 1 20 Interest 2 21 Payments to affiliates 5,153. 3,202. 1,360. 59 22 Depreciation, depletion, and amortization above. (List miscellaneous expenses in line 24e, If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) 5,153. 3,202. 1,360. 59 24 Other expenses on Schedule 0.) 5,080. 2,673. 1,913. 49 24 BRETREAT AND MEMBERSHIP cortex CHORAL RELATED EX d 118,910. 118,910. 25 Total functional expenses Add lines 1 through 24e 3,462. 1,529. 505. 1,422 25 Total functional expenses. Add lines 1 through 24e 587,736. 443,752. 110,049. 33,93 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 587,736. 443,752. 110,049. 33,93	15	Royalties				
88 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 1 99 Conferences, conventions, and meetings 1 20 Interest 1 21 Payments to affiliates 1 22 Depreciation, depletion, and amortization 5,153. 3,202. 1,360. 59 23 Insurance 5,080. 2,673. 1,913. 49 24 Other expenses in tervice above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) 118,910. 118,910. a PRODUCTION EXPENSES 118,910. 148,283. 48,283. b RETREAT AND MEMBERSHIP 48,283. 48,283. 1,04 c OTHER CHORAL RELATED EX 14,222. 1,529. 505. 1,42 25 Total functional expenses. Add lines 1 through 24e 587,736. 443,752. 110,049. 33,93 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 587,736. 443,752. 110,049. 33,93	16	Occupancy		15,048.		1,339
for any federal, state, or local public officials	17	Travel	4,304.	2,732.	1,572.	
19 Conferences, conventions, and meetings	18	Payments of travel or entertainment expenses				
20 Interest		for any federal, state, or local public officials				
Payments to affiliates 5,153.3,202.1,360.59 Depreciation, depletion, and amortization 5,080.2,673.1,913.49 Insurance 5,080.2,673.1,913.49 Weight of the expenses. Itemize expenses in the 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) 118,910.118,910. a PRODUCTION EXPENSES 118,910.118,910. b RETREAT AND MEMBERSHIP 48,283.48,283. c OTHER CHORAL RELATED EX 14,222.14,222. d TICKETING FEES & DISCOU 8,135.7,089. e All other expenses. Add lines 1 through 24e 587,736.443,752.110,049.33,93 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 3,462.41,529.505.11,42	19	Conferences, conventions, and meetings				
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22Depreciation, depletion, and amortization Insurance5,153.3,202.1,360.5923Insurance5,080.2,673.1,913.4924Other expenses. Itemize expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)5,153.3,202.1,360.59aPRODUCTION EXPENSES5,080.2,673.1,913.49bRETREAT AND MEMBERSHIP c48,283.48,283.5cOTHER CHORAL RELATED EX d14,222.14,222.14,222.dTICKETING FEES & DISCOU 8,135.8,135.7,089.1,04eAll other expenses. Add lines 1 through 24e587,736.443,752.110,049.33,9326Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined587,736.443,752.110,049.33,93	21					
23 Insurance 5,080. 2,673. 1,913. 49 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) 118,910. 118,910. 118,910. a PRODUCTION EXPENSES 118,910. 118,910. 118,910. b RETREAT AND MEMBERSHIP 48,283. 48,283. 1,04 c OTHER CHORAL RELATED EX 14,222. 14,222. 1,04 d TICKETING FEES & DISCOU 8,135. 7,089. 1,04 e All other expenses. Add lines 1 through 24e 587,736. 443,752. 110,049. 33,93 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 587,736. 443,752. 110,049. 33,93	22		5,153.			591
above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) a PRODUCTION EXPENSES b RETREAT AND MEMBERSHIP c OTHER CHORAL RELATED EX d TICKETING FEES & DISCOU a All other expenses 25 Total functional expenses. Add lines 1 through 24e 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined	23		5,080.	2,673.	1,913.	494
b RETREAT AND MEMBERSHIP OTHER CHORAL RELATED EX d 48,283. 48,283. c OTHER CHORAL RELATED EX d 14,222. 14,222. d TICKETING FEES & DISCOU e All other expenses 8,135. 7,089. 1,04 25 Total functional expenses. Add lines 1 through 24e 3,462. 1,529. 505. 1,42 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 587,736. 443,752. 110,049. 33,93	24	above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)				
cOTHER CHORAL RELATED EX TICKETING FEES & DISCOU14,222.14,222.eAll other expenses8,135.7,089.1,0425Total functional expenses. Add lines 1 through 24e587,736.443,752.110,049.33,9326Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined6661	а			118,910.		
dTICKETING FEES & DISCOU8,135.7,089.1,04eAll other expenses3,462.1,529.505.1,4225Total functional expenses. Add lines 1 through 24e587,736.443,752.110,049.33,9326Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined666	b					
eAll other expenses3,462.1,529.505.1,4225Total functional expenses. Add lines 1 through 24e587,736.443,752.110,049.33,9326Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined30,462.1,529.505.1,42	с					
Z5 Total functional expenses. Add lines 1 through 24e 587,736. 443,752. 110,049. 33,93 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined 33,93	d	TICKETING FEES & DISCOU				1,046
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined	е	All other expenses				1,428
reported in column (B) joint costs from a combined	25	Total functional expenses. Add lines 1 through 24e	587,736.	443,752.	110,049.	33,935
	26	Joint costs. Complete this line only if the organization				
educational campaign and fundraising solicitation.		reported in column (B) joint costs from a combined				
		educational campaign and fundraising solicitation.				

832010 12-31-18

11341205 152235 RMAA

if following SOP 98-2 (ASC 958-720)

Check here

10 2018.04030 ROCKY MOUNTAIN ARTS ASSOCIA RMAA___1

Form **990** (2018)

11341205 152235 RMAA

34

107,505.

34

129,766.

Form **990** (2018)

Form	990 (20	10)	F
FOUL	990 120	101	

Part X

Assets

_iabilities

Vet Assets or Fund Balances

ROCKY MOUNTAIN ARTS ASSOCIATION **Balance Sheet**

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

Total liabilities and net assets/fund balances_____

(A) (B) End of year Beginning of year 69,012. 75,434. Cash - non-interest-bearing 1 1 2 2 Savings and temporary cash investments 16,275. Pledges and grants receivable, net 3 3 2,000. 4 Accounts receivable, net 4 **5** Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete 5 Part II of Schedule L 6 Loans and other receivables from other disgualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L 6 7 Notes and loans receivable, net 7 8 8 Inventories for sale or use 10,636. 14,601. Prepaid expenses and deferred charges 9 9 **10a** Land, buildings, and equipment: cost or other 46,061. basis. Complete Part VI of Schedule D _____ 10a 16,183. 15,930. 29,878. b Less: accumulated depreciation 10b 10c Investments - publicly traded securities 11 11 12 12 Investments - other securities. See Part IV, line 11 13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 3,505. 15 Other assets. See Part IV, line 11 15 129,766. 107,505. 16 Total assets. Add lines 1 through 15 (must equal line 34) 16 27,362. 17 40,471. 17 Accounts payable and accrued expenses 18 18 Grants payable Deferred revenue 19 19 Tax-exempt bond liabilities 20 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L 22 23 Secured mortgages and notes payable to unrelated third parties 23 Unsecured notes and loans payable to unrelated third parties 24 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 5,056. 6,105. 25 Schedule D 33,467. 45,527. 26 Total liabilities. Add lines 17 through 25 26 Organizations that follow SFAS 117 (ASC 958), check here 🕨 🔟 and complete lines 27 through 29, and lines 33 and 34. 72,038. 65,503. 27 Unrestricted net assets 27 2,000. 18,736. Temporarily restricted net assets 28 28 29 Permanently restricted net assets 29 Organizations that do not follow SFAS 117 (ASC 958), check here and complete lines 30 through 34. Capital stock or trust principal, or current funds 30 30 31 31 Paid-in or capital surplus, or land, building, or equipment fund 32 Retained earnings, endowment, accumulated income, or other funds 32 74,038. 84,239. Total net assets or fund balances 33 33

X

Form	990 (2018) ROCKY MOUNTAIN ARTS ASSOCIATION	74-2275	5546	Pa	ge 12
Pa	t 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	59'	7 <u>,9</u>	37.
2	Total expenses (must equal Part IX, column (A), line 25)	2			36.
3	Revenue less expenses. Subtract line 2 from line 1	3			01.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	74	4,0	38.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	84	4,2	39.
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			Yes	No
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	О.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	L
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	•			
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990 ((2018)

832012 12-31-18

SCHEDULE A

(Form 990 or 990-EZ)

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.

OMB No. 1545-0047	
2018	
Open to Public Inspection	

Depai ntern	tment o al Reve	of the Treas nue Servic	sury e			Attach to Form 990 or F v/Form990 for instructi			nformation.		Inspection	
Nan	ne of	the orga	anizati							Employer	identification number	-
		•		ROCH	Y MOUNTAIN	N ARTS ASSOCI	ATION				4-2275546	
Pa	rt I	Rea	ison			(All organizations must co			ee instruction			•
The	orgar	nization i	s not a	a private foun	dation because it is:	(For lines 1 through 12, o	check only	one box.)				
1	Ľ					ion of churches describe						
2						(Attach Schedule E (Forn						
3						ganization described in s			ii).			
4		•		•		onjunction with a hospita				.)(iii). Enter	the hospital's name,	
		city, ar		-	·	, , , ,					· /	
5				-	for the benefit of a c	ollege or university owne	d or opera	ted by a g	overnmental	unit descrik	bed in	
					Complete Part II.)							
6		A fede	ral, sta	te, or local go	overnment or govern	mental unit described in	section 17	70(b)(1)(A)	(v).			
7		An org	anizati	on that norm	ally receives a subst	antial part of its support	from a gov	ernmental	unit or from t	the general	public described in	
		sectio	n 170(b)(1)(A)(vi). (0	Complete Part II.)							
8		A com	munity	trust describ	ed in section 170(b)(1)(A)(vi). (Complete Par	t II.)					
9		An agr	icultura	al research or	ganization describe	d in section 170(b)(1)(A)((ix) operate	ed in conju	inction with a	land-grant	college	
		or univ	ersity	or a non-land-	grant college of agri	culture (see instructions)	. Enter the	name, city	, and state o	f the colleg	e or	
		univers	sity:									
10	X	An org	anizati	on that norm	ally receives: (1) mor	e than 33 1/3% of its sup	oport from	contributi	ons, members	ship fees, a	and gross receipts from	
		activiti	es rela	ted to its exe	mpt functions - subj	ect to certain exceptions,	, and (2) no	o more tha	n 33 1/3% of	its suppor	t from gross investment	
		income	e and u	unrelated bus	iness taxable incom	e (less section 511 tax) fr	om busine	sses acqu	ired by the o	rganization	after June 30, 1975.	
		See se	ction	509(a)(2). (Co	omplete Part III.)							
11	Щ	An org	anizati	on organized	and operated exclu	sively to test for public sa	afety. See	section 50)9(a)(4).			
12		An org	anizati	on organized	and operated exclu	sively for the benefit of, to	o perform	the function	ons of, or to c	arry out the	e purposes of one or	
		more p	oublicly	supported o	rganizations describ	ed in section 509(a)(1) c	r section	509(a)(2).	See section	509(a)(3). 🤇	Check the box in	
	_	_lines 1	2a thro	ough 12d that	describes the type	of supporting organization	n and con	nplete line	s 12e, 12f, an	d 12g.		
а		Туре	I. A s	upporting org	anization operated,	supervised, or controlled	by its sup	ported or	ganization(s),	typically by	y giving	
				-		egularly appoint or elect	a majority	of the dire	ctors or truste	ees of the s	supporting	
	_	orga	nizatio	n. You must	complete Part IV, S	Sections A and B.						
b					-	d or controlled in connec			-		-	
				-		ganization vested in the s	ame perso	ons that co	ontrol or mana	age the sup	ported	
	_					, Sections A and C.						
С		•••		-	•	ng organization operated				ally integrate	ed with,	
	_					ns). You must complete						
d						porting organization oper						
						ization generally must sa				d an attent	iveness	
_						mplete Part IV, Sections				U. T		
е						written determination fro			а туре ї, туре	e II, Type III		
	E est					onally integrated support						-
1					organizations	tod organization(a)						-
y		(i) Name (<u> </u>	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount o	fmonetary	(vi) Amount of other	-
			nizatior		(1) =	(described on lines 1-10	Yes	ng document? No	support (see ir		support (see instructions)	
						above (see instructions))						-
												-
												-
												-
					1							-
Tota	<u>, </u>											-

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 832021 10-11-18 Schedule A (Form 990 or 990-EZ) 2018 13

Schedule A (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A

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.)

See	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
_	Public support. Subtract line 5 from line 4.						
-	ction B. Total Support						
	ndar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
-	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
_	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
10	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
	Total support. Add lines 7 through 10	ata (aga instructi	()			12	
12	Gross receipts from related activities, First five years. If the Form 990 is for		,	d fourth or fifth t			
13	organization, check this box and stor	-			-		
Sec	ction C. Computation of Publ						
	Public support percentage for 2018 (column (f))		14	%
	Public support percentage from 2017					15	%
	33 1/3% support test - 2018. If the c					nore, check this bo	ox and
	stop here. The organization qualifies						
b	33 1/3% support test - 2017. If the o						
	and stop here. The organization qual	ifies as a publicly s	supported organiz	ation			
17a	10% -facts-and-circumstances tes						
	and if the organization meets the "fac						
	meets the "facts-and-circumstances"	test. The organiza	ation qualifies as a	publicly supported	d organization	-	
b	10% -facts-and-circumstances tes	t - 2017. If the org	anization did not o	check a box on line	e 13, 16a, 16b, or	17a, and line 15 is	10% or
	more, and if the organization meets the						
	organization meets the "facts-and-cire	cumstances" test.	The organization of	qualifies as a publi	cly supported orga	anization	
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17l	b, check this box a	ind see instruction	s ►
					Sche	dule A (Form 990	or 990-EZ) 2018

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Schedule A (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	167,556.	197,257.	226,720.	258,781.	376,259.	1226573.
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	125,873.	142,685.	200,214.	213,933.	212,767.	895,472.
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513	14,234.	16,960.	16,588.	22,640.	17,136.	87,558.
4	Tax revenues levied for the organ-						
	ization'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	307,663.	356,902.	443,522.	495,354.	606,162.	2209603.
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						0.
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						0
	amount on line 13 for the year						0.
	Add lines 7a and 7b						2209603.
Sec	Public support. (Subtract line 7c from line 6.)						2209603.
	ndar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
	Amounts from line 6	307,663.	356,902.	443,522.	495,354.	606,162.	2209603.
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						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			5,176.			5,176.
12	Other income. Do not include gain or loss from the sale of capital						
13	assets (Explain in Part VI.)	307,663.	356,902.	448,698.	495,354.	606,162.	2214779.
	First five years. If the Form 990 is for	-	-		-	-	ation.
	check this box and stop here	<u> </u>			•		
Sec	tion C. Computation of Publ	ic Support Pe	rcentage				
15	Public support percentage for 2018 (line 8, column (f), d	livided by line 13,	column (f))		15	99.77 %
16	Public support percentage from 2017	' Schedule A, Part	III, line 15			16	99.74 %
Sec	tion D. Computation of Investion	stment Incom	e Percentage				
17	Investment income percentage for 20)18 (line 10c, colun	nn (f), divided by li	ne 13, column (f))		17	.00 %
	Investment income percentage from a					18	%
19a	33 1/3% support tests - 2018. If the	-					
	more than 33 1/3%, check this box a						► X
b	33 1/3% support tests - 2017. If the	•					
_	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check th			
83202	3 10-11-18			15	Sche	edule A (Form 990	or 990-EZ) 2018

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Schedule A (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION

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1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

10b

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If* "Yes," *answer* (*b*) *and* (*c*) *below.*
- **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)? *If* "Yes," *describe in* **Part VI** *when and how the organization made the determination.*
- **c** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked 12a or 12b in Part I, answer (b) and (c) below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **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? *If "Yes," provide detail in* Part VI.
- 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? *If* "Yes," *complete Part I of Schedule L (Form 990 or 990-EZ).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- **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))? *If* "*Yes*," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **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)? *If* "Yes," *answer 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990 or 990-EZ) 2018

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Schedule A (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION Part IV Supporting Organizations (continued)

	Continued)		v	
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .	11c		
Sec	tion B. Type I Supporting Organizations	,		
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion 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)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion 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?	1		
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? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a	_		
•	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			<u> </u>
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yeatsee instructions).			
' a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 below.			
c	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see inst	ructions	•)	
2	Activities Test. Answer (a) and (b) below.		Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		165	
а	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined	0-		
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these	C.		
_	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	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? Provide details in Part VI.	3a		
b				
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		
832025	5 10-11-18 Schedule A (Form 9	90 or 99	90-EZ)	2018

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Schedule A (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION

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 distribut	ions	2		
3 Other gross income (see instruct	ions)	3		
4 Add lines 1 through 3		4		
5 Depreciation and depletion		5		
6 Portion of operating expenses pa	aid 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	ines 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 securit	ies	1a		
b Average monthly cash balances		1b		
c Fair market value of other non-ex	empt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)		1d		
e Discount claimed for blockage of	r other			
factors (explain in detail in Part V	ſŊ:			
2 Acquisition indebtedness applica	able to non-exempt-use assets	2		
3 Subtract line 2 from line 1d		3		
4 Cash deemed held for exempt us	se. Enter 1-1/2% of line 3 (for greater amount,			
see instructions)		4		
5 Net value of non-exempt-use ass	ets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035		6		
7 Recoveries of prior-year distribut	ions	7		
8 Minimum Asset Amount (add lin	ne 7 to line 6)	8		
Section C - Distributable Amount				Current Year
1 Adjusted net income for prior year	ar (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1		2		
3 Minimum asset amount for prior	year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3		4		
5 Income tax imposed in prior year		5		
6 Distributable Amount. Subtract	line 5 from line 4, unless subject to			
emergency temporary reduction		6		
	ear is the organization's first as a non-functional	lv intear	ated Type III supporting or	

instructions).

Schedule A (Form 990 or 990-EZ) 2018

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Schedule A (Form 990 or 990 EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION

Par	I v Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	anizations (continued)	
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported		
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizatior	IS	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	he organization is responsive	e	
	(provide details in Part VI). See instructions.			
9	Distributable amount for 2018 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reason-			
	able cause required- explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
C	From 2015			
d	From 2016			
e	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D,			
	line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2019. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
c	Excess from 2016			
d	Excess from 2017			
е	Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

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Schedule A (Form 990 or 990 EZ) 2018 RC	OCKY MOUNTAIN ARTS ASSOCIATION	74-2275546 Page 8
Part VI Supplemental Informat Part IV, Section A, lines 1, 2, 3 line 1; Part IV, Section D, lines	ion. Provide the explanations required by Part II, line 10; Part II, line b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1 d Part V, Section E, lines 2, 5, and 6. Also complete this part for any	8, lines 1 and 2; Part IV, Section C, 1; Part V, Section B, line 1e; Part V,
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Department of the Treasury

Filers of:

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

Employer identification number

74-2275546

internal Revenue a	Service
Name of the o	organization

ROCKY MOUNTAIN ARTS ASSOCIATION Organization type (check one): Section:

Form 990 or 990-EZ	X 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 foundation

Check 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

X 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 or 990-EZ), 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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

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

Schedule B	(Form 990,	990-EZ,	or 990-PF)	(2018)
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Name of organization

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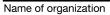
ROCKY MOUNTAIN ARTS ASSOCIATION

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

		· · · · · · · · · · · · · · · · · · ·	1
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 1</u>	SCIENTIFIC AND CULTURAL FACILITIES DISTRICT 899 LOGAN ST, STE 500 DENVER, CO 80203	\$ 66,895.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	LOUDEN FAMILY FOUNDATION 8008 18TH AVE NE SEATTLE, WA 98115	\$ 6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	NATIONAL PHILANTHROPIC TRUST 165 TOWNSHIP LINE RD, STE 1200 JENKINTOWN, PA 19046	\$ <u>22,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
No.	Name, address, and ZIP + 4NATIONAL PHILANTHROPIC TRUST165 TOWNSHIP LINE RD, STE 1200	Total contributions	Type of contribution Person X Payroll
No. 4 (a)	Name, address, and ZIP + 4 NATIONAL PHILANTHROPIC TRUST 165 TOWNSHIP LINE RD, STE 1200 JENKINTOWN, PA 19046 (b)	Total contributions	Type of contribution Person X Payroll Noncash X (Complete Part II for noncash contributions.) (d)
No. 4 (a)	Name, address, and ZIP + 4 NATIONAL PHILANTHROPIC TRUST 165 TOWNSHIP LINE RD, STE 1200 JENKINTOWN, PA 19046 (b)	Total contributions \$ 15,750. (c) Total contributions	Type of contribution Person X Payroll Image: Contribution Noncash X (Complete Part II for noncash contributions.) (d) Type of contribution Person Payroll Image: Contribution Person Image: Contribution Noncash Image: Contribution (Complete Part II for Complete Part II for
No. 4 (a) No. (a)	Name, address, and ZIP + 4 NATIONAL PHILANTHROPIC TRUST 165 TOWNSHIP LINE RD, STE 1200 JENKINTOWN, PA 19046 (b) Name, address, and ZIP + 4 (b) Name, address, and ZIP + 4	Total contributions \$ 15,750. (c) Total contributions \$ (c) Total contributions \$ (c) Total contributions	Type of contribution Person X Payroll Image: Complete Part II for noncash contributions.) (d) Type of contribution Person Image: Complete Part II for noncash Noncash Image: Complete Part II for noncash contributions.) (d) Type of contribution Person Image: Complete Part II for noncash contributions.) (d) Complete Part II for noncash contributions.) (d) Complete Part II for noncash contributions.)

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Schedule B	(Form 990)	990-EZ, or	990-PF)	(2018)
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Employer identification number

ROCKY MOUNTAIN ARTS ASSOCIATION

74-2275546

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
4	PLEDGE AT YEAR END		
		\$15,750.	07/31/19
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		* - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - \$	

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Name of o	rganization			Employer identification number
ROCKY	MOUNTAIN ARTS ASSOCIAT	ION		74-2275546
Part III	Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, Use duplicate copies of Part III if additional	ions to organizations described in sec through (e) and the following line entry charitable, etc., contributions of \$1,000 or les	For organizations	that total more than \$1,000 for the year
(a) No.		•		
`from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
	Transferee's name, address, a	(e) Transfer of gift	Relationship of tra	Insferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
	Transferee's name, address, a	(e) Transfer of gift nd ZIP + 4	Relationship of tra	Insferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
		(e) Transfer of gift		
	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	Insferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
		(e) Transfer of gift		
	Transferee's name, address, a		Relationship of tra	insferor to transferee

823454 11-08-18

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

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24 2018.04030 ROCKY MOUNTAIN ARTS ASSOCIA RMAA___1

Page 4

Schedule B (Form 990, 9	90-EZ, or 990-PF) (2018)

SCHEDULE D

Department of the Treasury Internal Revenue Service

(Form	990)
-------	------

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.



Name of the or	ganization
----------------	------------

11341205 152235 RMAA

ROCKY MOUNTAIN ARTS ASSOCIATION

Employer identification number 74-2275546

Par	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Funds	or Acco	unts.Complete if the
	organization answered "Yes" on Form 990, Part IV, lin			
		(a) Donor advised funds	(b) Fur	nds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in v	writing that the assets held in donor advise	d funds	
	are the organization's property, subject to the organization's	exclusive legal control?		Yes 🗌 No
6	Did the organization inform all grantees, donors, and donor a			
	for charitable purposes and not for the benefit of the donor o	r donor advisor, or for any other purpose c	onferring	
	impermissible private benefit?			Yes No
Par	t II Conservation Easements. Complete if the org	anization answered "Yes" on Form 990, Pa	art IV, line 7	7.
1	Purpose(s) of conservation easements held by the organizati	on (check all that apply).		
	Preservation of land for public use (e.g., recreation or e	ducation) Preservation of a histor	ically impo	rtant land area
	Protection of natural habitat	Preservation of a certifi	ed historic	structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form o	f a co <u>nserv</u>	ation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements		2a	
b				
с	Number of conservation easements on a certified historic stru	ucture included in (a)	2c	
d	Number of conservation easements included in (c) acquired a	after 7/25/06, and not on a historic structur	e	
	listed in the National Register		2d	
3	Number of conservation easements modified, transferred, rel		organizatio	n during the tax
	year 🕨			
4	Number of states where property subject to conservation eas	sement is located		
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of		
	violations, and enforcement of the conservation easements it	holds?		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,			sements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservation	on easeme	nts during the year
	▶\$			
8	Does each conservation easement reported on line 2(d) abov	e satisfy the requirements of section 170(h	i)(4)(B)(i)	
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation			and balance sheet, and
	include, if applicable, the text of the footnote to the organizat	ion's financial statements that describes th	ne organiza	tion's accounting for
	conservation easements.		-	
Par	t III Organizations Maintaining Collections of	f Art, Historical Treasures, or Otl	ner Simi	lar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.		
1a	If the organization elected, as permitted under SFAS 116 (AS	C 958), not to report in its revenue stateme	ent and ba	ance sheet works of art,
	historical treasures, or other similar assets held for public exh	nibition, education, or research in furtherand	ce of publi	c service, provide, in Part XIII,
	the text of the footnote to its financial statements that descri	bes these items.		
b	If the organization elected, as permitted under SFAS 116 (AS	C 958), to report in its revenue statement a	and balanc	e sheet works of art, historical
	treasures, or other similar assets held for public exhibition, ed	ducation, or research in furtherance of publ	ic service,	provide the following amounts
	relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1		►	\$
	(ii) Assets included in Form 990, Part X		►	\$
2	If the organization received or held works of art, historical treat	asures, or other similar assets for financial g	gain, provid	de
	the following amounts required to be reported under SFAS 1	16 (ASC 958) relating to these items:		
а	Revenue included on Form 990, Part VIII, line 1		►	\$
	Assets included in Form 990, Part X			\$
LHA	For Paperwork Reduction Act Notice, see the Instructions	s for Form 990.		Schedule D (Form 990) 2018
832051	10-29-18			
		25		

Sche	dule D (Form 990) 2018 ROCKY M	OUNTAIN AR	TS ASSOCI	ATION		74-	-227554	6 Pa	ıge 2
Pa	t III Organizations Maintaining C	Collections of A	rt, Historical T	reasures,	or Othe	r Similar A	ssets(conti	nued)	
3	Using the organization's acquisition, access	ion, and other record	ls, check any of th	e following tha	at are a sig	gnificant use o	of its collectio	n items	3
	(check all that apply):								
а	Public exhibition	d		change progra					
b	Scholarly research	e	Other						
С	Preservation for future generations								
4	Provide a description of the organization's co						n Part XIII.		
5	During the year, did the organization solicit of								1
Dec	to be sold to raise funds rather than to be m						Yes		No
Pa	t IV Escrow and Custodial Arran reported an amount on Form 990, Pa		ete if the organizat	ion answered	"Yes" on F	Form 990, Pa	rt IV, line 9, o	r	
	-								
та	Is the organization an agent, trustee, custod								
b	on Form 990, Part X?						📖 Yes		No
a	If "Yes," explain the arrangement in Part XIII	and complete the to	llowing table:				A 1999 A 1999		
	Designing belonce					10	Amoun	L	
	Beginning balance								
	Additions during the year								
	Ending balance								
	Did the organization include an amount on F						Yes		No
	If "Yes," explain the arrangement in Part XIII.								
Pa									
	· · · · · ·	(a) Current year	(b) Prior year				back (e) Fou	r years l	back
1a	Beginning of year balance				`	, ,			
	Contributions								
	Net investment earnings, gains, and losses								
d	Grants or scholarships								
	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the cur	rent year end balanc	e (line 1g, column	(a)) held as:					
а	Board designated or quasi-endowment		%						
b	Permanent endowment	%							
С	Temporarily restricted endowment	%							
	The percentages on lines 2a, 2b, and 2c sho								
3a	Are there endowment funds not in the posse	ession of the organization	ation that are held	and administe	ered for the	e organizatio	n		
	by:						a <i>m</i>	Yes	No
	(i) unrelated organizations								
	(ii) related organizations								
	If "Yes" on line 3a(ii), are the related organiza						3b		
	t VI Land, Buildings, and Equipm		owment tunds.						
1 0	Complete if the organization answere) Part IV line 11a	See Form 99() Part X li	ine 10			
	Description of property	(a) Cost or o		st or other		cumulated	(d) Boo	k voluc	
	Description of property	basis (investr	• • •	s (other)		reciation	(u) 600	k value	,
1a	Land		,	、 /					
	Buildings								
	Leasehold improvements								
	Equipment			39,061.		13,616	. 2	5,44	<u>45.</u>
	Other			7,000.		2,567		4,43	
	. Add lines 1a through 1e. (Column (d) must e		X, column (B), line	10c.)		>		9,81	

Schedule D (Form 990) 2018

832052 10-29-18

Complete if the organization answered "Yes"	on Form QQA Part IV II	ne 11h See Form 000 Dart V	line 12
(a) Description of security or category (including name of security)	(b) Book value		: 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 li	ne 11c. See Form 990. Part X I	line 13
(a) Description of investment	(b) Book value		: Cost or end-of-year market value
(1)	()		
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►			
Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990, Part IV, li	ne 11d. See Form 990. Part X.	line 15.
	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	e 15.)		
Part X Other Liabilities.			
Complete if the organization answered "Yes"	on Form 990, Part IV, li		Part X, line 25.
1. (a) Description of liability		(b) Book value	
(1) Federal income taxes			
(2) CAPITAL LEASE OBLIGATION		5,056.	
(3)			
(4)			
(5)			
(6)			
(7)			
(0)			
(8)			
(0) (9)			
	≥ 25.)►	5,056.	
(9)	the text of the footnot	e to the organization's financial	

Schedule D (Form 990) 2018

832053 10-29-18

11341205 152235 RMAA

Sche	dule D (Form 990) 2018 ROCKY MOUNTAIN ARTS ASSOCIA	TION	74-2275546 Page 4
Pa	t XI Reconciliation of Revenue per Audited Financial Statemen	ts With Revenue per R	eturn.
	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
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
с	Recoveries of prior year grants	2c	
d		2d	
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
с	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Pa	rt VII Deconciliation of Expanses per Audited Einensiel Statemen	ata With Expansion new	Daturn
	rt XII Reconciliation of Expenses per Audited Financial Statemer	nts with Expenses per	Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	nts with Expenses per	Return.
1			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements		
1 2	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:		
1 2 a	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	2a	
1 2 a	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b	
1 2 a	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	
1 2 b c d	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	1
1 2 b c d e	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	1 2e
1 2 b c d 3	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a 2b 2c 2d	1 2e
1 2 6 6 8 3 4	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d	1 2e
1 2 a b c d e 3 4 a	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) Add lines 4a and 4b	2a 2b 2c 2d 4a 4b	1 2e
1 2 a b c d e 3 4 a b c 5	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 4a 4b	1 2e 3

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 X, LINE 2:

NO PROVISION FOR INCOME TAXES IS PROVIDED AS RMAA IS EXEMPT UNDER SECTION
501(C)(3) OF THE INTERNAL REVENUE CODE AND THE COLORADO INCOME TAX ACT OF
1964. AS A CHARITABLE ORGANIZATION, ONLY UNRELATED BUSINESS INCOME, AS
DEFINED BY SECTION 509(A)(2) OF THE INTERNAL REVENUE CODE, IS SUBJECT TO
FEDERAL INCOME TAX. RMAA HAD NO UNRELATED BUSINESS INCOME TAX LIABILITY AT
JULY 31, 2019.
RMAA HAS EVALUATED ITS TAX POSITIONS FOR ALL OPEN TAX YEARS. CURRENTLY THE
YEARS OPEN FOR TAX AUTHORITY EXAMINATION ARE FISCAL YEARS ENDED JULY 31,
2016 THROUGH JULY 31, 2018 (TAX FORMS 2015 THROUGH 2017) BY THE INTERNAL

REVENUE	SERVICE.	HOWEVER,	RMAA	IS	NOT	CURRENTLY	UNDER	AUDIT	NOR	HAS	IT
832054 10-29-18						28			Sched	ule D (F	orm 990) 2018

Schedule D (Form 990) 2018 Part XIII Supplement	ROCKY	MOUNTAIN A	RTS ASSOC	IATION	74-2275	546 Page 5
		nunuea)				
BEEN CONTACTED	BY THIS TAX	ING AUTHOR	ITY. BASE	D ON THE EVA	ALUATION OF	RMAA'S
TAX POSITIONS,	MANAGEMENT	BELIEVES A	LL TAX PO	SITIONS TAKE	EN WOULD BE	UPHELD
UNDER AN EXAMI	NATION. THEF	REFORE, NO	PROVISION	FOR THE EFI	FECTS OF UN	CERTAIN
TAX POSITIONS	HAVE BEEN RE	ECORDED FOR	THE YEAR	ENDED JULY	31, 2019.	
				Þ		
					Schedule D (Form 990) 2018
832055 10-29-18			29			
341205 152235 R	MAA	2018.040		OUNTAIN ART	'S ASSOCIA B	MAA1

SCHEDULE G	Suppleme	ntal Information Regarding	g Fundrais	ing or Gaming /	Activities	OMB No. 1545-0047
(Form 990 or 990-EZ)		e organization answered "Yes" or rganization entered more than \$1			or 19, or if the	2018
Department of the Treasury	U	Attach to Form 990				Open to Public
Internal Revenue Service		to www.irs.gov/Form990 for inst	ructions and	I the latest informat		Inspection
Name of the organizatior		OUNTAIN ARTS ASSO	CIATION	ſ	Employer i	dentification number 75546
	ing Activities	Complete if the organization answ				
	complete this par	t. sed funds through any of the followi	na activities	Check all that apply		
a Mail solicitat	-	· · _	-	overnment grants		
	email solicitations			nment grants		
c Phone solicit d In-person so		g └── Specia	l fundraising	events		
•		or oral agreement with any individua	l (including o	fficers, directors, trus	stees, or	
•		art VII) or entity in connection with p			·	es 🗌 No
		viduals or entities (fundraisers) purs	uant to agree	ements under which t	the fundraiser is t	o be
compensated at le	ast \$5,000 by the	organization.	· · · · · · · · · · · · · · · · · · ·			- 1
(i) Name and addres		(ii) Activity	(iii) Did fundraiser have custody	(iv) Gross receipts	(v) Amount paid to (or retained b fundraiser	
or entity (fund	Iraiser)		or control of contributions?	from activity	listed in col. (i)	orgonization
			Yes No			
		n is registered or licensed to solicit		or has been notified	h it is avampt from	
or licensing.						

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

Schedule G (Form 990 or 990-EZ) 2018

832081 10-03-18

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 35TH	(c) Other events NONE	(d) Total events
			CABARET	ANNIVERSARY		(add col. (a) through
e			(event type)	(event type)	(total number)	– col. (c))
Revenue	1	Gross receipts	29,170.	29,037.		58,207.
	2	Less: Contributions	15,404.	12,918.		28,322.
	3	Gross income (line 1 minus line 2)	13,766.	16,119.		29,885.
	4	Cash prizes				
<i>"</i>	5	Noncash prizes	3,500.			3,500.
pense	6	Rent/facility costs	1,740.			1,740.
Direct Expenses	7	Food and beverages	3,778.	14,909.		18,687.
	8	Entertainment	3,426.			4,636.
	9	Other direct expenses	1,322.			1,322.
	10	Direct expense summary. Add lines 4 through	n 9 in column (d)		►	29,885.
		Net income summary. Subtract line 10 from li	/ //			0.
Pa	rt I	answered "Yes" on Form	n 990, Part IV, line 19, or	reported more than	
enue		\$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))

enue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Revenue	1	Gross revenue			17,136.	17,136.
SS	2	Cash prizes			500.	500.
Direct Expenses	3	Noncash prizes			6,207.	6,207.
Direct E	4	Rent/facility costs				
	5	Other direct expenses			1,518.	1,518.
	6	Volunteer labor	└── Yes % └── No	└── Yes % └── No	└── Yes %	
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)			8,225.
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			8,911.
9	En	ter the state(s) in which the organization condu	icts gaming activities: <u>C</u>	0		
		the organization licensed to conduct gaming ac No," explain:				X Yes No
		ere any of the organization's gaming licenses re Yes," explain:	evoked, suspended, or to	erminated during the tax	year?	Yes X No
		/ I				

832082 10-03-18

Schedule G (Form 990 or 990-EZ) 2018

Sch	edule G (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION	74-22	75546	Page 3
	Does the organization conduct gaming activities with nonmembers?		X Yes	No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
	to administer charitable gaming?	[Yes	X No
13	Indicate the percentage of gaming activity conducted in:	_		
a	a The organization's facility	L·	13a	%
	an outside facility		1зы 100	.00 %
14	Enter the name and address of the person who prepares the organization's gaming/special events books and record	ds:		
	Name NANCY CRIST			
	Address > 700 COLORADO BLVD, NO. 325 - DENVER, CO 80206			
15a	a Does the organization have a contract with a third party from whom the organization receives gaming revenue? $_{\dots\dots}$	[Yes	X No
k	o If "Yes," enter the amount of gaming revenue received by the organization ▶\$ and the amou	unt		
	of gaming revenue retained by the third party ▶ \$			
c	If "Yes," enter name and address of the third party:			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation 🕨 \$			
	Description of services provided			
	Director/officer			
	Director/officer			
17	Mandatany diatributiona:			
	Mandatory distributions: a Is the organization required under state law to make charitable distributions from the gaming proceeds to			
c		Г	Yes	X No
ŀ	Pertain the state gaming license? Denter the amount of distributions required under state law to be distributed to other exempt organizations or spent i			
ĸ	organization's own exempt activities during the tax year S			
Pa	Int IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v);	and Part	III lines 9	9b 10b
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		,	,
8320	83 10-03-18 Schedule	G (Form §	990 or 990	-EZ) 2018
	32			

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	6 (Form 990 or 990-EZ)			ARTS	ASSOCIATION
Part IV	Supplemental Infor	mation (co	ontinued)		

832084 04-01-18		Schedule G (Form 990 or 990-EZ)
	33	

SCHEDULE L (Form 990 or 990-EZ)	Complete if t	28b, or 28c,	nswered "Yes or Form 990 ach to Form	s" on F -EZ, Pa 990 or	orm 990, Par art V, line 38a Form 990-Ea	t IV a or Z.	, line 25a, 25b, 2 40b.		, 28a,		MB No. 20 pen T spect	18	3
Name of the organization												ion n	umber
Part I Excess B		OUNTAIN AN actions (section 5					(20) organization			755	46		
		answered "Yes" on								Ъ			
1		(b) Relationship bet									(d)	Corre	ected?
(a) Name of disqualif	led person	person and c	organization		(0	c) De	escription of tran	sactio	on		<u> </u>	es	No
											\pm		
2 Enter the amount of section 49583 Enter the amount of section 4958		-			· · · · · · · · · · · · · · · · · · ·				► \$ ► \$				
Part II Loans to	and/or From	Interested Per	rsons.										
Complete if	the organization	answered "Yes" on	Form 990-EZ	Z, Part V	V, line 38a or l	Forn	n 990, Part IV, lin	e 26;	or if th	ne orga	inizati	ion	
· · · · · · · · · · · · · · · · · · ·		990, Part X, line 5,	6, or 22.	1 7						(h) Ap	orovec	1	N/11:110.10
(a) Name of interested person	(b) Relations with organiza		from the organization?	1 19) Original ipal amount	(f) Balance due) In ault?	by bo comm	ard or	(i) V agre	Vritten ement?
			To From					Yes	No	Yes	No	Yes	-
						-							
											<u> </u>		
Tatal					> \$								
Total Part III Grants or	r Assistance	Benefiting Inte	rested Pe	rsons									
Complete if	the organization	answered "Yes" on	Form 990, P	art IV, I	ine 27.								
(a) Name of interes	ted person	(b) Relationship interested per the organiz	son and	· ·	c) Amount of assistance		(d) Type assistan			•) Purp assist		of
									-+				
									-+				
									+				
LHA For Paperwork Re	duction Act Not	ice, see the Instru	ctions for Fo	orm 990) or 990-EZ.		Sche	dule	L (Fo	rm 990) or 9	90-E2	Z) 2018

832131 10-25-18

Schedule L (Form 990 or 990-EZ) 2018 ROCKY MOUNTAIN ARTS ASSOCIATION 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				ip between d the organ		(c) Amount of transaction		scription of nsaction	(e or	e) Sha ganiza reveni	ring of ation's ues?
										/es	No
JERRY CUNNINGHAM	HE	IS	Α	BOARD	MEMBE	3,225.	RMAA	HAS A	Ν		Х

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: JERRY CUNNINGHAM

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

HE IS A BOARD MEMBER AND OWNER OF A MAGAZINE.

(D) DESCRIPTION OF TRANSACTION: RMAA HAS AN ADVERTISING AGREEMENT WITH

THE MAGAZINE IN WHICH RMAA INCURS COSTS.

Schedule L (Form 990 or 990-EZ) 2018

832132 10-25-18

SCHEDULE O

(Form 990 or 990-EZ) Department of the Treasury

Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.



Employer identification number 74 - 2275546

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED AT A BOARD MEETING PRIOR TO FILING.

ROCKY MOUNTAIN ARTS ASSOCIATION

FORM 990, PART VI, SECTION B, LINE 12:

BOARD, STAFF AND COMMITTEE MEMBERS SHALL ANNUALLY COMPLETE A DISCLOSURE

FORM IDENTIFYING ANY RELATIONSHIPS, POSITIONS, OR CIRCUMSTANCES IN WHICH A

CONFLICT OF INTEREST MAY ARISE.

FORM 990, PART VI, SECTION B, LINE 15A:

A HUMAN RESOURCE COMMITTEE REVIEWS SALARY FOR EXECUTIVE MANAGER. THE

EXECUTIVE MANAGER AND TREASURER DETERMINE SALARIES FOR THE OTHER EMPLOYEES

BASED ON SALARIES FOR SIMILAR POSITIONS FROM COMPARABLE ORGANIZATIONS.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 IS AVAILABLE UPON REQUEST FROM THE ORGANIZATION AND IS AVAILABLE THROUGH SCFD AND GUIDESTAR.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART X, LINE 27

AT THE CLOSE OF FISCAL YEAR 2019, THERE IS \$30,045 IN UNRESTRICTED

BOARD DESIGNATED NET ASSETS FOR THE GALA FESTIVAL 2020 TO BE HELD IN

MINNEAPOLIS ON JULY 4-8, 2020. THE FUNDS HAVE BEEN ACCUMULATING SINCE

2008 WHICH WAS THE LAST OUT OF STATE GALA THE CHORUSES ATTENDED. THE

 LHA
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990 or 990-EZ) (2018)

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Name of the organization		Employer identification num
ROCKY MOUN	TAIN ARTS ASSOCIATION	74-2275546
EXPENDITURES FOR THE GALA	A FESTIVAL WILL OCCUR IN FIS	SCAL YEAR 2020,
USING THE BOARD DESIGNATE	ED GALA FUNDS TO COVER THE H	EVENT'S COSTS.
FORM 990, PART XII, LINE	2C	
IN FY 2017, THE ORGANIZAT	TION WAS AUDITED FOR THE FIR	RST TIME IN SEVERAL
YEARS. GOING FORWARD, THE	E BOARD OF DIRECTORS HAS DEC	CIDED TO HAVE AUDITS
EVERY THREE YEARS WITH RI	EVIEWS IN BETWEEN. THE BOARI	OF DIRECTORS IS
RESPONSIBLE FOR THE SELEC	CTION OF THE AUDITOR/INDEPEN	NDENT ACCOUNTANT AND
APPROVAL OF THE REPORT.		
332212 10-10-18		Schedule O (Form 990 or 990-EZ) (2
41205 152235 RMAA	37 2018.04030 ROCKY MOUNTAI	