**Caution:** Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None"in the "Page Scaling" selection box in the Adobe "Print" dialog.

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 <b>E</b> | 387 | <b>'9</b> - | E | 0 |
|---------------|-----|-------------|---|---|
|---------------|-----|-------------|---|---|

# 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 <b>X b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | 597,937. |
|----|---|----|----------|
| 2a | Form 990-EZ check here <b>b</b> Total revenue, if any (Form 990-EZ, line 9)                     | 2b |          |
| 3a | Form 1120-POL check here <b>b</b> Total tax (Form 1120-POL, line 22)                            | 3b |          |
| 4a | Form 990-PF check here <b>b</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<br>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 <b>Pub. 4163</b> , 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<br>Do Not Submit This Form to the IRS Unless Requested To D  | o So  |
| LHA For Paperwork Reduction Act Notice, see instructions.   | Form <b>8879-EO</b> (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

т

▶ 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<br>applicab | e: C Name of organization  |            | D Employer identified        | cation number                 |  |
|                         | Addre                | ROCKY MOUNTAIN ARTS ASSOCIATION  |            |                              |                               |  |
|                         | Name<br>chang        | pe Doing business as   | 74-2275546 |                              |                               |  |
|                         | Initial<br>returr    |  | om/suite   | E Telephone number           |                               |  |
|                         | Final                | 700 COLORADO BLVD 32   | 25         | 3033                         | 253959                        |  |
|                         | terminated           | , , , , ,  |            | <b>G</b> Gross receipts \$   | 636,047.                      |  |
|                         | Amer                 | DERVER, CO 00200   |            | H(a) Is this a group re      |                               |  |
|                         | Appli<br>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<br>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 <sup>if</sup> self-employed P01067688 |  |
| Preparer  | reparer Firm's name CRADY, PUCA & ASSOCIATES   |                                    | Firm's EIN <b>27-1433452</b>                   |  |
| 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 <b>990</b> (2018)                         |  |

|       | 1990 (2018) ROCKY MOUNTAIN ARTS ASSOCIATION  | 74-2275546 Page <b>2</b>               |
|-------|--|--|
| 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:<br>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<br>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<br>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 \$                               |
|       |  | ······································ |
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|       |  |  |
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|       |  |  |
|       |  |  |
| 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 <b>990</b> (2018)                 |
| 83200 | 12 12-31-18  | 1 0itti <b>200</b> (2016)              |
| 341   | 2018.04030 ROCKY MOUNTAIN ART;   | S ASSOCIA RMAA 1                       |

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|      | 000 | (0010) |
|------|-----|--------|
| 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<br>20a  |         | x        |
|        | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  | 20a<br>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        |
| 332003 | 3 12-31-18  |            | 990     | (2018)   |

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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><br>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<br>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<br>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?<br>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?<br>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  | <b>C</b> 1- |     |    |
| -        | were not tax deductible?  | 6b          |     |    |
| 7        | Organizations that may receive deductible contributions under section $170(c)$ .  | 7-          |     | x  |
| a<br>⊾   | 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<br>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<br>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>b</b> | <b>Note.</b> 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<br>h |   | 14a<br>14b  |     |    |
| р<br>15  | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i><br>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)

832005 12-31-18

| 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 <b>NONE</b>                               |                              |          |          |   |
| 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)<br>Name and Title         | (B) (C)<br>Average do not check more than one                        |                                |                       |         |              |                                 |        | (D)<br>Reportable                      | (E)<br>Reportable                | <b>(F)</b><br>Estimated  |
|-------------------------------|--|--------------------------------|-----------------------|---------|--------------|---------------------------------|--------|--|----------------------------------|--|
|                               | hours per<br>week  | box<br>offi                    | , unle                | ss pe   | rson         | than<br>is bot<br>pr/trus       | h an   | compensation<br>from                   | compensation<br>from related     | amount of<br>other   |
|                               | (list any<br>hours for<br>related<br>organizations<br>below<br>line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated<br>employee | Former | the<br>organization<br>(W-2/1099-MISC) | organizations<br>(W-2/1099-MISC) | compensation<br>from the<br>organization<br>and related<br>organizations |
| (1) SALLY TAYLOR<br>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                              |                       |         |              |                                 |        |  |                                  |  |
|                               |  |                                |                       |         |              |                                 |        |  |                                  |  |
| 832007 12-31-18               | I  |                                |                       |         |              |                                 |        |  |                                  | Form <b>990</b> (2018)   |

832007 12-31-18

7

|            | 990 (2018) ROCKY MC   |  |                 |          |                   |             |                                |      |  | 74-22  | 275             | 546                     | Pa  | age <b>8</b>          |
|------------|---|--|-----------------|----------|-------------------|-------------|--------------------------------|------|--|--|-----------------|-------------------------|---|-----------------------|
| Par        | <b>'t VII</b> Section A. Officers, Directors, Tru<br>(A)<br>Name and title  | stees, Key Em<br>(B)<br>Average<br>hours per                                 | (do             | not c    | (C<br>Pos<br>heck | C)<br>itior |                                | one  | Compensated Employe<br>(D)<br>Reportable<br>compensation | es (continued)<br>(E)<br>Reportable<br>compensatio |                 |                         | (F)<br>stimate                                  |                       |
|            |   | week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | tee or director |          |                   | irecto      | Highest compensated snut/under | tee) | from<br>the<br>organization<br>(W-2/1099-MISC)           | from related<br>organization<br>(W-2/1099-MIS      | t<br>s          | com<br>fr<br>org<br>and | other<br>pensa<br>om the<br>anizati<br>d relate | tion<br>e<br>on<br>ed |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
| 1b<br>c    | Sub-total<br>Total from continuation sheets to Part \   | /II. Section A   | ]<br>           |          |                   |             |                                |      | 60,750.  |  | 0.              |                         |   | 0.                    |
|            | Total (add lines 1b and 1c)<br>Total number of individuals (including but   |  |                 | <u> </u> | <i>.</i>          |             |                                |      | 60,750.<br>eceived more than \$100                       | ,000 of reportab                                   | <b>0.</b><br>le |                         |   | 0.                    |
| 3          | Did the organization list any <b>former</b> 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><br>For any individual listed on line 1a, is the s<br>and related organizations greater than \$15 | um of reportab   | le co           | omp      | ensa              | atior       | n and                          | d ot |  | the organization                                   |                 | 3                       |   | X<br>X                |
| 5<br>Sec   | Did any person listed on line 1a receive or<br>rendered to the organization? <i>If</i> "Yes," <i>con</i><br>tion <b>B. Independent Contractors</b>        |  |                 |          |                   | -           |                                |      | -  |  |                 | 5                       |   | X                     |
| 1          | Complete this table for your five highest c<br>the organization. Report compensation for  |  |                 |          |                   |             |                                |      |  |  | ipens           | ation f                 | rom   |                       |
| . <u> </u> | (A)<br>Name and busines   |  |                 | DNE      |                   | VICIT       |                                |      | (B)<br>Description of s                                  |  | С               | (C<br>compe             | <b>;)</b><br>nsatio                             | า                     |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 |                         |   |                       |
| 2          | Total number of independent contractors \$100,000 of compensation from the organ  |  | iot lii         | mite     | d to              | tho         | se lis<br>0                    | stec | d above) who received n                                  | nore than  |                 |                         |   |                       |
|            |   |  |                 |          |                   |             |                                |      |  |  |                 | Form                    | <b>990</b> (2                                   | 2018)                 |

832008 12-31-18

|   |          | Check if Schedule O cont                   | ains a response | or note to any lin | e in this Part VIII         |  |  |   |
|---|----------|--|-----------------|--------------------|-----------------------------|--|--|---|
|   |          |  |                 |                    | <b>(A)</b><br>Total revenue | <b>(B)</b><br>Related or<br>exempt function<br>revenue | <b>(C)</b><br>Unrelated<br>business<br>revenue | <b>(D)</b><br>Revenue excluded<br>from tax under<br>sections<br>512 - 514 |
| Its   | 1 a      | Federated campaigns                        | 1a              |                    |                             |  |  |   |
| our   | b        | Membership dues                            |                 | 75,195.            |                             |  |  |   |
| Am C  | с        | Fundraising events                         | 1c              | 28,322.            |                             |  |  |   |
| lar<br>lar  |          | <b>–</b> • • • • •                         | 1d              |                    |                             |  |  |   |
| ini,  | е        | Government grants (contribut               | ions) <b>1e</b> | 68,895.            |                             |  |  |   |
| rior<br>S   | f        | All other contributions, gifts, gran       | ts, and         |                    |                             |  |  |   |
| ibu   |          | similar amounts not included abo           | ve 1f           | 203,847.           |                             |  |  |   |
| Contributions, Gifts, Grants<br>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<br>ue   | b        |  |                 | 900099             | 33,924.                     | 33,924.  |  |   |
| Program Service<br>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<br>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)                         |                 | <b>&gt;</b>        |                             |  |  |   |
| 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 <del>g</del>  |          | 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              |                 | ····· <b>&gt;</b>  | 0,911.                      |  |  | 0,911.  |
|   | 10 a     | Gross sales of inventory, less             |                 |                    |                             |  |  |   |
|   | h        | and allowances<br>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.  |
| 83200   | 9 12-3   |  |                 |                    |                             |  |  | Form <b>990</b> (2018)  |

ROCKY MOUNTAIN ARTS ASSOCIATION

832009 12-31-18

Form 990 (2018)

Statement of Revenue

Part VIII

74-2275546

Page **9** 

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<br>individuals. See Part V, line 22         Grants and other assistance to foreign<br>organizations, foreign governments, and foreign<br>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,<br>trustees, and key employees         64, 970.         19, 491.         32, 485.         12, 99           6         Compensation of lockid above, to disgualified<br>persons (as defined under section 4958()(1)) and<br>persons described in section. 4958()(1) and<br>persons described in and anoritzation<br>tor an offen section. 4958()(1) a                            | 1  |   |          |                 |                |               |
| individuals. See Part IV, line 22         3       Grants and other assistance to foreign<br>organizations, foreign governments, and foreign<br>individuals. See Part IV, lines 15 and 16         4       Berneffs gaid to or for members         5       Compensation of current officars, directors,<br>trustees, and key employees         6       Compensation not included above, to disguilled<br>persons desCR(2)(318)         7       Other salaries and wages         8       Pesion plan acculas and onthibutions (include<br>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<br>organization, foreign governmets, and foreign<br>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<br>persone described in section 4958(r)(1) and<br>persone described and the section 4958(r)(1) and<br>persone d | 2  |   |          |                 |                |               |
| organizations, foreign governments, and foreign<br>individuals. See Part IV, lines 15 and 16         4           Bendifts paid to or for members         6           Compensation of unrent officers, directors,<br>trustees, and Key employees         64,970.         19,491.         32,485.         12,99           6         Compensation not included above, to disguilifed<br>persons (as official under sector 4958(c)(3)(6)         96,567.         80,880.         10,140.         5,54           7         Other anarculas and contributions (include<br>section 401(k) and 403(k) employer contributions)         96,567.         80,880.         10,140.         5,54           9         Other anarculas and contributions (include<br>section 401(k) and 403(k) employees):         3,885.         2,414.         1,025.         44           10,202.         9,334.         605.         26           11         Fees for services (non-employees):         32,459.         32,459.         32,459.           11         Accounting         32,459.         32,459.         32,459.           2         Advertising and promotion         34,518.         27,474.         8,624.         2,42           3         515.         2,184.         928.         40           6         Occupancy         19,465.         15,048.         3,078.         1,33   | 2  |   |          |                 |                |               |
| 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  |    |   |          |                 |                |               |
| 5         Compensation of current officers, directors, trustees, and key employees         64,970.         19,491.         32,485.         12,99           6         Compensation of current officers, directors, trustees, and key employees         64,970.         19,491.         32,485.         12,99           6         Ompensation of current officers, directors, trustees, and key employees         96,557.         80,880.         10,140.         5,54           8         Pension plan acruals and contributions (include section 40(1)) and 40(3) employer contributions (include section 40(1)) and 40(1) employeres (include section 40(1)) and 40(1) employer cont   | л  |   |          |                 |                |               |
| trustees, and key employees       64,970.       19,491.       32,485.       12,99         6 Compensation not included above, to disqualified persons (as child under section 4958(r)(3)(8).       7       7       80,2880.       10,140.       5,54         8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)       96,567.       80,2880.       10,140.       5,54         9 Other employee benefits       10,202.       9,334.       605.       26         10 Payrol taxes       3,2459.       32,459.       32,459.         11 Fees for services (non-employees):       a       Adaption       46,167.       4,486.       1,95         9 Other employee benefits       96,567.       32,459.       32,459.       32,459.       32,459.         4 Lobbring       32,459.       32,459.       32,459.       32,459.       32,459.         11 Investment management fees       9       96,567.       46,167.       4,486.       1,95         12 Advertising and promotion       32,459.       32,459.       32,459.       32,459.       32,452.       40         12 Advertising and promotion       13,515.       2,184.       928.       40       45,411.       34,236.       7,547.       3,56         12 Advertising and promotion <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |    |   |          |                 |                |               |
| 6         Compensation not included above, to degualified persons (as defined under section 4958()(1)) and persons (as defined under section 4958()(1)) and persons (as defined under section 4958()(1)) and persons (as defined under section 401(k) and 403(b) employer contributions) (include section 401(k) and 403(b) employer contributions)         96, 567. 80, 880. 10, 140. 5, 54           9         Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)         3, 885. 2, 414. 1, 025. 44           9         Other employee benefits         10, 2022. 9, 334. 605. 26           9         Parvoit axes         12, 591. 7, 824. 3, 322. 1, 44           11         Fees for services (non-employees):         a Management           9         Legal   | 5  |   | 64 970.  | 19 491          | 32 485         | 12 994        |
| presons (as defined under section 4986(c)(1)) and<br>presons described in section 4986(c)(3)(8)         96,567.         80,880.         10,140.         5,54           8         Persion plan accruals and contributions<br>escient of 10(s) and 403(s) employer contributions<br>9         96,567.         80,880.         10,140.         5,54           9         Other samplayee benefits<br>escient of 10(s) and 403(s) employer contributions<br>9         10,202.         9,334.         605.         26           10,202.         9,334.         605.         26         12,591.         7,824.         3,322.         1,44           1         Fees for services (non-employees):         32,459.         32,459.         32,459.         44           4         Investment management fees<br>9         0         9         52,604.         46,167.         4,486.         1,95           2         Advertising and promotion         35,155.         2,184.         928.         40           5         7,604.         46,167.         4,486.         1,95         4,304.         2,732.         1,572.           2         Advertising and promotion         4,304.         2,732.         1,572.         3         5           3         515.         2,184.         928.         40         9         4         30.78.<   | 6  |   | 01/5/01  | 19,1910         | 52,1051        | 12,551        |
| 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  |   |          |                 |                |               |
| 7       Other salaries and wages       96,567.       80,880.       10,140.       5,54         8       Persion plan accruals and contributions)       3,885.       2,414.       1,025.       44         9       Other employee benefits       10,202.       9,334.       605.       26         0       Payroll taxes       10,202.       9,334.       605.       26         11       Fees for services (non-employees):       10,202.       9,334.       605.       26         11       Fees for services (non-employees):       10,202.       9,334.       605.       26         12,591.       7,824.       3,322.       1,44         14       Fees for services (non-employees):       32,459.       32,459.       32,459.         4       Berstonal fundralsing services. See Part IV, line 17       Internation technology       52,604.       46,167.       4,486.       1,95         4       Advertising and promotion       38,518.       27,474.       8,624.       2,42         30       Chice expenses       33,515.       2,184.       928.       40         5       Royattis       19,465.       15,048.       3,078.       1,33         60       Contrances, conventions, and meetings       5,   |    |   |          |                 |                |               |
| 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         |
| 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           0         Payroll taxes         12, 591.         7, 824.         3, 322.         1, 44           1         Fees for services (non-employees):         12, 591.         7, 824.         3, 322.         1, 44           1         Fees for services (non-employees):         32, 459.         32, 459.         32, 459.           a Management         b Legal         -         -         -         -           c Accounting         32, 459.         32, 459.         -         -         -         -           d Lobbying         32, 459.         32, 459.         -         <   |    |   | 50,507.  | 00,000.         | 10,140.        | 5,547         |
| 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  | ð  |   | 3 995    | 2 111           | 1 025          | 116           |
| 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.         | <b>1,44</b> 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  |   |          |                 |                |               |
| 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         13       Office expenses       3,515.       2,184.       928.       40         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       9       19,465.       15,048.       3,078.       1,33         19       Conferences, conventions, and meetings       9       9       19       19       19       19       19       19       19       19       19       19       19       19       19       19       19       10       11       13       13       13       13       13       13       13       19       10  | f  |   |          |                 |                |               |
| 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         |
| Royatties       19,465.15,048.3,078.1,33         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<br>for any federal, state, or local public officials       4,304.2,732.1,572.         19       Conferences, conventions, and meetings   | 13 | Office expenses   |          |                 |                | 2,420         |
| 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<br>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<br>for any federal, state, or local public officials<br>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<br>above. (List miscellaneous expenses in line 24e, If line<br>24e amount exceeds 10% of line 25, column (A)<br>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<br>cortex CHORAL RELATED EX<br>d       118,910. 118,910.         25       Total functional expenses<br>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<br>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<br>for any federal, state, or local public officials<br>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  |          |                 |                |               |
| 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         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.         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       33,462.   | 20 | Interest  |          |                 |                |               |
| 22Depreciation, depletion, and amortization<br>Insurance5,153.3,202.1,360.5923Insurance5,080.2,673.1,913.4924Other expenses. Itemize expenses in line 24e. If line<br>24e amount exceeds 10% of line 25, column (A)<br>amount, list line 24e expenses on Schedule 0.)5,153.3,202.1,360.59aPRODUCTION EXPENSES5,080.2,673.1,913.49bRETREAT AND MEMBERSHIP<br>c48,283.48,283.5cOTHER CHORAL RELATED EX<br>d14,222.14,222.14,222.dTICKETING FEES & DISCOU<br>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<br>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<br>24e amount exceeds 10% of line 25, column (A)<br>amount, list line 24e expenses on Schedule 0.)         a PRODUCTION EXPENSES         b RETREAT AND MEMBERSHIP         c OTHER CHORAL RELATED EX<br>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<br>reported in column (B) joint costs from a combined  | 23 |   | 5,080.   | 2,673.          | 1,913.         | 494           |
| b       RETREAT AND MEMBERSHIP<br>OTHER CHORAL RELATED EX<br>d       48,283.       48,283.         c       OTHER CHORAL RELATED EX<br>d       14,222.       14,222.         d       TICKETING FEES & DISCOU<br>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<br>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<br>24e amount exceeds 10% of line 25, column (A)<br>amount, list line 24e expenses on Schedule 0.) |          |                 |                |               |
| cOTHER CHORAL RELATED EX<br>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.  |          |                 |                |               |

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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)

| <b>Form</b> | 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 <b>12</b> |
|------|---|----------|------|--------------|--------------|
| 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 | <b>990</b> ( | (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<br>Inspection |  |

| Depai<br>ntern | tment o<br>al Reve                            | of the Treas<br>nue Servic | sury<br>e     |                         |                        | Attach to Form 990 or F<br>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 <b>s</b>                   |                  |                    | 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>b)(1)(A)(vi).</b> (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 <b>se</b>              | ction         | <b>509(a)(2).</b> (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 <b>section 509(a)(1)</b> 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                       | <b>I.</b> 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. <b>You must</b>      | 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?<br>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.)   |                       |                      |                      |                     |                     |                 |
|      | <b>Total support.</b> Add lines 7 through 10   | ata (aga instructi    | ()                   |                      |                     | 12                  |                 |
| 12   | Gross receipts from related activities,<br><b>First five years.</b> 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                  | %               |
|      | <b>33 1/3% support test - 2018.</b> 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>(b)</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,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>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<br>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<br>from other than disqualified persons that<br>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,<br>dividends, payments received on<br>securities loans, rents, royalties,<br>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<br>activities not included in line 10b,<br>whether or not the business is<br>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 <b>stop here</b>  | <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  | <b>)18</b> (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

# 74-2275546 Page 4

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

16

# 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 <b>Part VI</b> .   | 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 <b>Part VI</b> 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 <b>Part VI</b> 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). |          |        |          |
| '<br>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 <b>Part VI identify</b>               |          |        |          |
|        |   |          |        |          |
|        | 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 <b>Part VI</b> 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<br>(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<br>(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>b</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 <b>Part V</b> | 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

832026 10-11-18

# 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 <b>Part VI</b> ). 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 <b>Part VI</b> ). 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)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2018 | (iii)<br>Distributable<br>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 <b>Part VI.</b> 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

832027 10-11-18

11341205 152235 RMAA

| Schedule A (Form 990 or 990 EZ) 2018 RC  | OCKY MOUNTAIN ARTS ASSOCIATION  | 74-2275546 Page 8   |
|--|---|---|
| Part VI<br>Supplemental Informat<br>Part IV, Section A, lines 1, 2, 3<br>line 1; Part IV, Section D, lines | <b>ion.</b> Provide the explanations required by Part II, line 10; Part II, line<br>b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B<br>2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1<br>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,<br>1; Part V, Section B, line 1e; Part V, |
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| 832028 10-11-18  | 20  | chedule A (Form 990 or 990-EZ) 201  |
| 341205 152235 RMAA   | 2018.04030 ROCKY MOUNTAIN AR  | TS ASSOCIA RMAA1  |

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 <b>not</b> 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) |
|------------|------------|---------|------------|--------|
|------------|------------|---------|------------|--------|

Name of organization

Page 2 Employer identification number

74-2275546

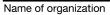
# ROCKY MOUNTAIN ARTS ASSOCIATION

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

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

11341205 152235 RMAA

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



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

11341205 152235 RMAA

| Name of o                 | rganization  |   |                     | Employer identification number            |
|---------------------------|--|---|---------------------|---|
| ROCKY                     | MOUNTAIN ARTS ASSOCIAT   | ION   |                     | 74-2275546                                |
| Part III                  | Exclusively religious, charitable, etc., contribut<br>from any one contributor. Complete columns (a)<br>completing Part III, enter the total of exclusively religious,<br>Use duplicate copies of Part III if additional | ions to organizations described in sec<br>through (e) and the following line entry<br>charitable, etc., contributions of \$1,000 or les | For organizations   | that total more than \$1,000 for the year |
| (a) No.                   |  | •   |                     |   |
| `from<br>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.<br>from<br>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.<br>from<br>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.<br>from<br>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)

11341205 152235 RMAA

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 <b>2</b> |
|----------|---|----------------------------|----------------------|-----------------|--------------|-----------------|-------------------|-----------|--------------|
| 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<br>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>b</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:   |                            |                      |                 |              |                 | <b>a</b> <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       | ( <b>u</b> ) 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)<br>(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 <b>2a</b> through <b>2d</b>  |                                  | 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 <b>4a</b> and <b>4b</b>  |                                  | 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.<br>Total expenses and losses per audited financial statements  |                                  |                   |
| 1 2  | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:   |                                  |                   |
| 1<br>2<br>a                                    | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities   | 2a                               |                   |
| 1<br>2<br>a                                    | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments   | 2a<br>2b                         |                   |
| 1<br>2<br>a                                    | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses   | 2a<br>2b<br>2c<br>2d             |                   |
| 1<br>2<br>b<br>c<br>d                          | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b>  | 2a<br>2b<br>2c<br>2d             | 1                 |
| 1<br>2<br>b<br>c<br>d<br>e                     | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)   | 2a<br>2b<br>2c<br>2d             | 1<br>2e           |
| 1<br>2<br>b<br>c<br>d<br>3                     | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b>  | 2a<br>2b<br>2c<br>2d             | 1<br>2e           |
| 1<br>2<br>6<br>6<br>8<br>3<br>4                | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:  | 2a<br>2b<br>2c<br>2d             | 1<br>2e           |
| 1<br>2<br>a<br>b<br>c<br>d<br>e<br>3<br>4<br>a | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:<br>Investment expenses not included on Form 990, Part VIII, line 7b<br>Other (Describe in Part XIII.)<br>Add lines <b>4a</b> and <b>4b</b> | 2a<br>2b<br>2c<br>2d<br>4a<br>4b | 1<br>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.<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:<br>Investment expenses not included on Form 990, Part VIII, line 7b<br>Other (Describe in Part XIII.)                      | 2a<br>2b<br>2c<br>2d<br>4a<br>4b | 1<br>2e<br>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.    |                |
|   |              |             |           |              |              |                |
|   |              |             |           |              |              |                |
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|   |              |             |           |              |              |                |
|   |              |             |           |              |              |                |
|   |              |             |           |              | 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<br>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<br>75546 |
|                                   | ing Activities      | Complete if the organization answ                                     |   |                          |  |                               |
|                                   | complete this par   | t.<br>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<br>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<br>fundraiser<br>have custody | (iv) Gross receipts      | (v) Amount paid<br>to (or retained b<br>fundraiser |                               |
| or entity (fund                   | Iraiser)            |   | or control of contributions?            | from activity            | listed in col. (i)                                 | orgonization                  |
|                                   |                     |   | Yes No                                  |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
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|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     | n is registered or licensed to solicit                                |   | or has been notified     | h it is avampt from                                |                               |
| or licensing.                     |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
|                                   |                     |   |   |                          |  |                               |
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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<br>35TH                             | (c) Other events NONE | (d) Total events                                 |
|-----------------|------|--|------------------------|--|-----------------------|--|
|                 |      |  | CABARET                | ANNIVERSARY                                      |                       | (add col. (a) through                            |
| e               |      |  | (event type)           | (event type)                                     | (total number)        | – col. <b>(c)</b> )                              |
| 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 | <b>. . . . . . . . . .</b>                   | 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<br>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.                       |
| <b>Direct Expenses</b> | 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 %<br>└── No              | └── Yes %<br>└── 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<br>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 <b>3</b> |
|------|--|-----------|-------------|---------------|
|      | 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:<br>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 <b>S</b>  |           |             |               |
| 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.   |           | ,           | ,             |
|      |  |           |             |               |
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| 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<br>(Form 990 or 990-EZ)  | Complete if t                  | 28b, or 28c,   | nswered "Yes<br>or Form 990<br>ach to Form | s" on F<br>-EZ, Pa<br>990 or | orm 990, Par<br>art V, line 38a<br>Form 990-Ea | t IV<br>a or<br>Z. | , line 25a, 25b, 2<br>40b.  |        | , 28a,        |               | MB No.<br><b>20</b><br>pen T<br>spect | <b>18</b>     | 3                 |
|---|--------------------------------|--|--|------------------------------|--|--------------------|-----------------------------|--------|---------------|---------------|---------------------------------------|---------------|-------------------|
| Name of the organization  |                                |  |  |                              |  |                    |                             |        |               |               |                                       | ion n         | umber             |
| Part I Excess B   |                                | OUNTAIN AN<br>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   | <b>c)</b> De       | escription of tran          | sactio | on            |               | <u> </u>                              | es            | No                |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               | $\pm$                                 |               |                   |
| <ul><li>2 Enter the amount of section 4958</li><li>3 Enter the amount of section 4958</li></ul> |                                | -  |  |                              | · · · · · · · · · · · · · · · · · · ·          |                    |                             |        | ► \$<br>► \$  |               |                                       |               |                   |
| 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                          |  |                    |                             |        |               | <b>(h)</b> Ap | orovec                                | 1             | N/11:110.10       |
| (a) Name of<br>interested person  | (b) Relations<br>with organiza |  | from the organization?                     | 1 19                         | ) Original<br>ipal amount                      | (f                 | ) Balance due               |        | ) In<br>ault? | by bo<br>comm | ard or                                | (i) V<br>agre | Vritten<br>ement? |
|   |                                |  | To From                                    |                              |  |                    |                             | Yes    | No            | Yes           | No                                    | Yes           | -                 |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
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|   |                                |  |  |                              |  | -                  |                             |        |               |               |                                       |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               | <u> </u>                              |               |                   |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
| Tatal   |                                |  |  |                              | > \$   |                    |                             |        |               |               |                                       |               |                   |
| Total<br>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>(b)</b> Relationship<br>interested per<br>the organiz | son and                                    | · ·                          | <b>c)</b> Amount of assistance                 |                    | <b>(d)</b> Type<br>assistan |        |               | •             | ) Purp<br>assist                      |               | of                |
|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
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|   |                                |  |  |                              |  |                    |                             |        |               |               |                                       |               |                   |
| 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<br>d the organ |       | (c) Amount of transaction |      | scription of<br>nsaction | (e<br>or | e) Sha<br>ganiza<br>reveni | ring of<br>ation's<br>ues? |
|-------------------------------|----|----|---|---------------------------|-------|---------------------------|------|--------------------------|----------|----------------------------|----------------------------|
|                               |    |    |   |                           |       |                           |      |                          |          | /es                        | No                         |
| JERRY CUNNINGHAM              | HE | IS | Α | BOARD                     | MEMBE | 3,225.                    | RMAA | HAS A                    | Ν        |                            | Х                          |
|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
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|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
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|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |
|                               |    |    |   |                           |       |                           |      |                          |          |                            |                            |

### 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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 10-10-18
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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.   |                                |                                    |
|                           |                                |                                    |
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| 332212 10-10-18           |                                | Schedule O (Form 990 or 990-EZ) (2 |
| 41205 152235 RMAA         | 37<br>2018.04030 ROCKY MOUNTAI |                                    |