

tax return

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

Department of the Treasury
Internal Revenue Service

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

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

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

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

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. RED LODGE AREA COMMUNITY FOUNDATION	Taxpayer identification number (TIN) 20-0192255
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1871	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RED LODGE, MT 59068-1871	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

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

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

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

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

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

The books are in the care of **TRACY TIMMONS**
122 HAUSER AVE S - RED LODGE, MT 59068

Telephone No. **406-425-0292** Fax No. _____

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

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

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

Return of Organization Exempt From Income Tax

Form 990

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

2023

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

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

B Check if applicable: C Name of organization: RED LODGE AREA COMMUNITY FOUNDATION D Employer identification number: 20-0192255 E Telephone number: 406-446-2820 G Gross receipts \$: 3,043,549 H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.RLACF.ORG K Form of organization: L Year of formation: 2003 M State of legal domicile: MT

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission, 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Signature of officer TRACY TIMMONS, EXECUTIVE DIRECTOR. Date. Paid: Print/Type preparer's name DANIEL MILLER, Preparer's signature DANIEL MILLER, Date 11/13/24, PTIN P00031554. Preparer Use Only: Firm's name PINION, LLC, Firm's address 402 N BROADWAY, 4TH FLOOR BILLINGS, MT 59101, Firm's EIN 48-0567703, Phone no. 406-245-5136.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE RED LODGE AREA COMMUNITY FOUNDATION SERVES OUR COMMUNITY BY CONNECTING PEOPLE AND BUILDING COMMUNITY BY CATALYZING CHANGE AND LEVERAGING RESOURCES TO BUILD A STRONG, VIBRANT, RESILIENT, INCLUSIVE COMMUNITY. WE ARE A NEUTRAL CONVENER FOUNDED IN THREE FACETS: GRANT

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,752,942. including grants of \$ 1,155,110.) (Revenue \$ 103,514.) BY ANY MEASURE 2023 WAS A REMARKABLE YEAR! THE CARBON COUNTY AREA RIDE & TRANSIT COMPLETED ITS THIRD YEAR OF PROVIDING ESSENTIAL RIDES TO PEOPLE WITHOUT OTHER OPTIONS! THE NUMBER OF RIDERS INCREASED STEADILY TO 5,320 RIDES FOR OUR NO-FEE PUBLIC TRANSPORTATION SERVICE CONNECTING ALL COMMUNITIES WITHIN CARBON COUNTY, AND TO REGULAR TRIPS TO BILLINGS, MT. WE ENGAGED VOLUNTEER DRIVERS FOR THE FIRST TIME AND CONTINUE TO EXPLORE FINANCIAL RESOURCES TO ENSURE THE LONG-TERM VIABILITY OF THIS ESSENTIAL SERVICE. WE LOOK FORWARD TO THE DELIVERY OF OUR THIRD VEHICLE IN 2024.

4b (Code:) (Expenses \$ 629,244. including grants of \$ 457,787.) (Revenue \$ 37,158.) THE RED LODGE AREA COMMUNITY FOUNDATION SUPPORTS THRIVING NONPROFITS THROUGH A VARIETY OF GRANT MAKING PROGRAMS INCLUDING FISCAL SPONSORSHIP OF \$126,737 IN AWARDS FOR LOCAL EFFORTS AND THE 20TH ANNUAL FUN RUN FOR CHARITIES RAISED \$586,212 FOR 64 CARBON COUNTY CHARITIES, HAVING CUMULATIVELY RAISED \$4.1M OVER 20 YEARS OF WORKING TOGETHER.

4c (Code:) (Expenses \$ 424,434. including grants of \$ 47,966.) (Revenue \$ 25,063.) FLOOD RECOVERY: IT TOOK LONGER THAN WE ORIGINALLY HOPED, BUT THE DAMAGED ROOMS FROM THE 2022 FLOOD WERE RESTORED AND THE TENANTS WERE ABLE TO MOVE BACK IN. NEW FLOORING AND TRIM WAS INSTALLED, AND THE WALLS, CLOSETS, AND CABINETS REPAIRED. WE WERE EVEN ABLE TO REMOVE THE OLD BOILER, CREATING A NEW TENANT ROOM.

OUTDOOR SPACE: THE CONCRETE PATHWAYS IN THE FRONT OF THE BUILDING WERE REMOVED TO INCREASE THE GREEN SPACE, TO PREPARE FOR THE INSTALLATION OF NEW SPRINKLERS THIS SPRING, AND TO DIRECT PEOPLE AWAY FROM THE NON-ADA COMPLIANT ENTRANCE. MANY NEW SCULPTURES WERE ADDED AROUND THE PROPERTY IN 2023.

OVERHEAD LIGHTING IN THE AUDITORIUM WAS UPDATED TO LED'S.

4d Other program services (Describe on Schedule O.) (Expenses \$ 348,371. including grants of \$ 165,758.) (Revenue \$ 20,572.)

4e Total program service expenses 3,154,991.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 20. 'X' marks indicate 'Yes' responses.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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 "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 20	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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

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

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	16		
b	Enter the number of voting members included on line 1a, above, who are independent		
	16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
TRACY TIMMONS - 406-425-0292
122 HAUSER AVE S, RED LODGE, MT 59068

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TRACY TIMMONS EXECUTIVE DIRECTOR	40.00			X			103,886.	0.	0.	
(2) JO ANN EDER FIRST PAST PRESIDENT	4.00	X					0.	0.	0.	
(3) KATHLEEN DELAHANTY DIRECTOR	2.00	X					0.	0.	0.	
(4) ALAN SCHUYLER DIRECTOR	1.00	X					0.	0.	0.	
(5) STEVE HANSON SECRETARY	1.00	X		X			0.	0.	0.	
(6) DON REDFOOT DIRECTOR	1.00	X					0.	0.	0.	
(7) MERV COLEMAN VICE CHAIR	1.00	X		X			0.	0.	0.	
(8) MARK SCHUBERT TREASURER	1.00	X		X			0.	0.	0.	
(9) KATE BELINDA DIRECTOR	1.00	X					0.	0.	0.	
(10) TARA MASTEL CHAIR	1.00	X		X			0.	0.	0.	
(11) CHRIS LORASH CO-TREASURER	1.00	X		X			0.	0.	0.	
(12) JANET PETERSON DIRECTOR	1.00	X					0.	0.	0.	
(13) STEPHANIE BALDWIN DIRECTOR	1.00	X					0.	0.	0.	
(14) ABBY LOTZ DIRECTOR	1.00	X					0.	0.	0.	
(15) JACKIE OGG DIRECTOR	1.00	X					0.	0.	0.	
(16) CONNIE BAEHR DIRECTOR	1.00	X					0.	0.	0.	
(17) RICHARD NOLAN DIRECTOR	1.00	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	880,774.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,864,407.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 20,946.				
	h Total. Add lines 1a-1f		2,745,181.				
Program Service Revenue	2 a <u>BACK OFFICE SERVICES</u>	Business Code	561000	104,076.	104,076.		
	b <u>OTHER PROGRAM SERVICES</u>	Business Code	561000	14,233.	14,233.		
	c <u>MORTGAGE PENALTY</u>	Business Code	561000	7,439.	7,439.		
	d <u>AFFILIATED ORGANIZATIO</u>	Business Code	561000	865.	865.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		126,613.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,836.			5,836.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	106,225.			
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	106,225.				
	d Net rental income or (loss)		106,225.			106,225.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c						
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue		900099	59,694.	59,694.		
	e Total. Add lines 11a-11d			59,694.			
12 Total revenue. See instructions			3,043,549.	186,307.	0.	112,061.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,258,681.	1,258,681.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	567,940.	567,940.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,886.	52,982.	43,632.	7,272.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	796,475.	623,200.	119,401.	53,874.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	64,784.	41,521.	21,805.	1,458.
10 Payroll taxes	71,962.	53,223.	13,950.	4,789.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	102,681.	102,681.		
d Lobbying				
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.)	56,464.	54,615.	935.	914.
12 Advertising and promotion	8,162.	7,211.	109.	842.
13 Office expenses	28,857.	24,218.	2,728.	1,911.
14 Information technology	36,987.	30,662.	3,183.	3,142.
15 Royalties				
16 Occupancy	159,852.	154,445.	2,997.	2,410.
17 Travel	16,048.	13,806.	140.	2,102.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,444.	5,163.	1,010.	271.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	55,025.		55,025.	
23 Insurance	59,675.	51,906.	5,098.	2,671.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	77,398.	70,722.	3,301.	3,375.
b BAD DEBT	25,928.	13,344.	530.	12,054.
c PRINTING AND PUBLICATIO	18,885.	10,867.	983.	7,035.
d AMORTIZATION EXPENSE	11,697.	11,697.		
e All other expenses	8,110.	6,107.	998.	1,005.
25 Total functional expenses. Add lines 1 through 24e	3,535,941.	3,154,991.	275,825.	105,125.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,209,198.	1	446,604.
	2 Savings and temporary cash investments	95,091.	2	171,083.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	152,234.	4	172,419.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,309.	8	2,309.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,358,984.		
	b Less: accumulated depreciation	10b 300,759.	10c	1,058,225.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	150,214.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	422,848.	15	358,210.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,935,918.	16	2,359,064.	
Liabilities	17 Accounts payable and accrued expenses	56,712.	17	177,317.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	250,000.	24	249,235.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	20.
	26 Total liabilities. Add lines 17 through 25	306,712.	26	426,572.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,352,268.	27	1,215,161.
	28 Net assets with donor restrictions	1,276,938.	28	717,331.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,629,206.	32	1,932,492.
	33 Total liabilities and net assets/fund balances	2,935,918.	33	2,359,064.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,043,549.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,535,941.
3	Revenue less expenses. Subtract line 2 from line 1	3	-492,392.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,629,206.
5	Net unrealized gains (losses) on investments	5	220.
6	Donated services and use of facilities	6	3,096.
7	Investment expenses	7	
8	Prior period adjustments	8	-207,638.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,932,492.

Part XII Financial Statements and Reporting

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

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

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization <p style="text-align:center">RED LODGE AREA COMMUNITY FOUNDATION</p>	Employer identification number <p style="text-align:center">20-0192255</p>
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
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 business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1219993.	1677784.	1891937.	4128339.	2745181.	11663234.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	62,104.	213,465.	152,357.	149,499.	126,613.	704,038.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1282097.	1891249.	2044294.	4277838.	2871794.	12367272.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	88,502.	236,191.	184,285.	220,030.	155,054.	884,062.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year				870,078.	616,472.	1486550.
c Add lines 7a and 7b	88,502.	236,191.	184,285.	1090108.	771,526.	2370612.
8 Public support. (Subtract line 7c from line 6.)						9996660.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	1282097.	1891249.	2044294.	4277838.	2871794.	12367272.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	-106,931.	20,630.	2,100.	25,089.	112,061.	52,949.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	-106,931.	20,630.	2,100.	25,089.	112,061.	52,949.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	70,941.	123,159.	15,623.	11,310.	59,694.	280,727.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1246107.	2035038.	2062017.	4314237.	3043549.	12700948.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	78.71 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	81.28 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	.42 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Horizontal lines for supplemental information input.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **RED LODGE AREA COMMUNITY FOUNDATION** Employer identification number **20-0192255**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	3	
2 Aggregate value of contributions to (during year)	274,099.	
3 Aggregate value of grants from (during year)	35,830.	
4 Aggregate value at end of year	362,464.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	
b Total acreage restricted by conservation easements	
c Number of conservation easements on a certified historic structure included on line 2a	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	170,475.	201,445.	96,710.	87,067.	71,740.
b Contributions		1,058.	92,913.	1,293.	7,608.
c Net investment earnings, gains, and losses		-25,189.	19,258.	11,480.	12,137.
d Grants or scholarships					
e Other expenditures for facilities and programs		4,550.	4,642.	2,060.	3,444.
f Administrative expenses	170,475.	2,289.	2,794.	1,070.	974.
g End of year balance		170,475.	201,445.	96,710.	87,067.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations? | X | |
| (ii) Related organizations? | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		96,888.		96,888.
b Buildings		972,877.	156,740.	816,137.
c Leasehold improvements				
d Equipment		236,511.	144,019.	92,492.
e Other		52,708.		52,708.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,058,225.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENTS	150,214.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	150,214.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) SWEAT EQUITY MORTGAGES	358,210.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	358,210.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYABLES	20.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	20.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **RED LODGE AREA COMMUNITY FOUNDATION** Employer identification number **20-0192255**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ABSAROKA BEARTOOTH WF PO BOX 392 RED LODGE, MT 59068	32-0320146	501(C)(3)	7,768.	0.			PHILANTHROPIC PURPOSE
BARETOOTH CUPBOARDS CC COMM FOOD BANK - PO BOX 665 - RED LODGE, MT 59068	81-0496066	501(C)(3)	9,819.	0.			PHILANTHROPIC PURPOSE
BEARTOOTH BILLINGS CLINIC FOUNDATION - PO BOX 1666 - RED LODGE, MT 59068	81-0484562	501(C)(3)	9,727.	0.			PHILANTHROPIC PURPOSE
BEARTOOTH CHILDRENS' CENTER 114 VILLARD AVE N RED LODGE, MT 59068	81-0484562	501(C)(3)	5,593.	0.			PHILANTHROPIC PURPOSE
BEARTOOTH HUMANE ALLIANCE PO BOX 2333 RED LODGE, MT 59068	20-4513120	501(C)(3)	19,877.	0.			PHILANTHROPIC PURPOSE
BEARTOOTH RECREATIONAL TRAILS PO BOX 1872 RED LODGE, MT 59068	27-0081619	501(C)(3)	12,421.	0.			PHILANTHROPIC PURPOSE

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

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

Schedule I (Form 990) 2023

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIGHORN BASIN PALEONTOLOGICAL INSTITUTE - PO BOX 672 - RED LODGE, MT 59068	81-3350752	501(C)(3)	7,911.	0.			PHILANTHROPIC PURPOSE
BOYS & GIRLS CLUB OF RED LODGE PO BOX 11 RED LODGE, MT 59068	81-0493132	501(C)(3)	16,899.	0.			PHILANTHROPIC PURPOSE
BUSES OF YELLOWSTONE PRESERVATION TRUST - 124 BROADWAY AVE N - RED LODGE, MT 59068	27-2356270	501(C)(3)	12,694.	0.			PHILANTHROPIC PURPOSE
CARBON COUNT ARTS GUILD 11 W 8TH ST RED LODGE, MT 59068	23-7260614	501(C)(3)	8,389.	0.			PHILANTHROPIC PURPOSE
CARBON COUNTY HISTORICAL SOCIETY PO BOX 881 RED LODGE, MT 59068	81-0386302	501(C)(3)	14,996.	0.			PHILANTHROPIC PURPOSE
DOMESTIC & SEXUAL VIOLENCE SERVICES - PO BOX 314 - RED LODGE, MT 59068	20-2538889	501(C)(3)	17,299.	0.			PHILANTHROPIC PURPOSE
HERO'S STEAM ENGINE			7,064.	0.			PHILANTHROPIC PURPOSE
HOPE RANCH OF MONTANA 257 UPPER RED LODGE CREEK RD RED LODGE, MT 59068	33-1055749	501(C)(3)	12,679.	0.			PHILANTHROPIC PURPOSE
MESSIAH LUTHERAN CHURCH 912 LOWER CONTINENTAL DRIVE RED LODGE, MT 59068	37-1508550	501(C)(3)	89,043.	0.			PHILANTHROPIC PURPOSE

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOUNTAIN BLUEBELLS PRESCHOOL 501 NORTH COOPER AVE RED LODGE, MT 59068	20-2659076	501(C)(3)	5,701.	0.			PHILANTHROPIC PURPOSE
RED LODGE FIRE RESCUE FOUNDATION PO BOX 318 RED LODGE, MT 59068	38-3763630	501(C)(3)	11,181.	0.			PHILANTHROPIC PURPOSE
YELLOWSTONE WILDLIFE SANCTUARY PO BOX 675 RED LODGE, MT 59068	81-0422009	501(C)(3)	19,184.	0.			PHILANTHROPIC PURPOSE
TREETOP PRODUCTS INC			14,664.	0.			PHILANTHROPIC PURPOSE
RED LODGE RENTALS			28,912.	0.			PHILANTHROPIC PURPOSE
RED LODGE PUBLIC SCHOOL FOUNDATION PO BOX 1144 RED LODGE, MT 59068	33-1165645	501(C)(3)	6,293.	0.			PHILANTHROPIC PURPOSE
RED LODGE MUSIC FESTIVAL 1014 HARVARD AVE BILLINGS, MT 59108	81-6016990	501(C)(3)	8,235.	0.			PHILANTHROPIC PURPOSE
RECREONICS INC			8,908.	0.			PHILANTHROPIC PURPOSE
MISSOULA CHILDRENS THEATER			5,300.	0.			PHILANTHROPIC PURPOSE

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LITTLE EXPLORERS PRESCHOOL			6,572.	0.			PHILANTHROPIC PURPOSE
KOCH TRUCKING			13,013.	0.			PHILANTHROPIC PURPOSE
JANE FERGUSON WILDERNESS ADVENTURE PO BOX 821 RED LODGE, MT 59068	84-4907699	501(C)(3)	11,504.	0.			PHILANTHROPIC PURPOSE
FIRST THREAT INSTALLATIONS LLC			7,685.	0.			PHILANTHROPIC PURPOSE
CLEAR CREEK ENTERPRISES			6,473.	0.			PHILANTHROPIC PURPOSE
CEDAR CREEK KENNELS LLC			18,500.	0.			PHILANTHROPIC PURPOSE
HELENA HABITAT FOR HUMANITY PO BOX 459 HELENA, MT 59624	81-0476317	501(C)(3)	456,319.	0.			PHILANTHROPIC PURPOSE

Schedule I (Form 990)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
COVID AND FLOOD ASSISTANCE	91	567,940.	0.		

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

RED LODGE AREA COMMUNITY FOUNDATION

Employer identification number

20-0192255

FORM 990 LINE 1

THIS IS WHAT WORKING TOGETHER LOOKS LIKE! THE FOUNDATION OUTCOMES IN
2023 REFLECT BOTH LONG TERM PROGRAMMING AND OUR CAPABILITY TO RESPOND
TO EMERGENT "GAP" OPPORTUNITIES SIMULTANEOUSLY. FOUR FAMILIES MOVED
INTO THEIR NEW HOMEOWNER-BUILT HOUSES, AND WE BEGAN CONSTRUCTION ON 4
LONG TERM RENTALS THROUGH OUR PARTNERSHIPS WITH HELENA HABITAT FOR
HUMANITY AND MONTANA LAND TRUST. IN 2023 THE FOUNDATION WORKED
ALONGSIDE COMMUNITY LEADERS AND CONTINUED TO SUPPORT THE REBUILDING
WORK CAUSED BY DAMAGE FROM THE HISTORIC FLOOD OF JUNE 2022, GRANTING A
TOTAL OF \$586,212 TO ASSIST 89 COMMUNITY MEMBERS WHO SUFFERED LOST OR
DAMAGED PROPERTY. WE CELEBRATED 20 YEARS OF OUR FUN RUN FOR CHARITIES
EVENT, BENEFITING 64 CHARITIES THIS YEAR AND CUMULATIVELY RAISING \$4.1
MILLION FOR CHARITIES FOR ALL YEARS. THE FIRST COUNTY WIDE
TRANSPORTATION SYSTEM (CART) PROVIDED OVER 5,000 RIDES, 734 OF THESE
WERE RIDES FOR VETERANS. THE HISTORIC ROOSEVELT SCHOOL CONTINUED
REDEVELOPMENT AS THE CENTER FOR ARTS, CULTURE, EDUCATION AND AS AN
EVENT/CONFERENCE VENUE. THE CENTER HOSTED 250 EVENTS AND PERFORMING
ARTS FLOURISHED. WE MADE FLOOD REPAIRS AND IMPROVED THE BUILDING
INSIDE AND OUT. IN 2023, THE FOUNDATION PARTNERED WITH VOLUNTEERS,
WHO PROVIDED A TOTAL OF 6,291 HOURS THAT EQUATED TO \$200,062 IN HUMAN
SUPPORT ALL OUR COMMUNITY INITIATIVES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
MAKING, LEADERSHIP, AND PHILANTHROPY SERVICES.

Name of the organization RED LODGE AREA COMMUNITY FOUNDATION	Employer identification number 20-0192255
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FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

THE ROOSEVELT CENTER DOVE HEADFIRST INTO PROVIDING PROGRAMMING CENTERED AROUND AFTER-SCHOOL OPPORTUNITIES FOR YOUTH PERFORMING ARTS IN 2023 WITH A TOTAL OF 250 EVENTS WITH 10,072 TOTAL ATTENDEES.

DURING SEVEN ALL-AGES OPEN MIC NIGHTS, THE AUDITORIUM SAW MORE THAN 100 PERFORMANCES FROM PEOPLE AGED 6-70. THE EVENTS HAD A CUMULATIVE ATTENDANCE OF 368 AND HAVE DEVELOPED A FOLLOWING OF FAMILIAR FACES AS THEY CONTINUE INTO 2024.

IN APRIL, THE MISSOULA CHILDREN'S THEATER TEAM HOSTED AUDITIONS, REHEARSALS AND A PERFORMANCE OF ALADDIN AT THE ROOSEVELT CENTER THAT INCLUDED A CAST OF 28 CARBON COUNTY YOUTH ACTORS. THE PLAY WAS FREE TO ATTEND AND PARTICIPATE IN. 132 PEOPLE ENJOYED THE SHOW.

SEVEN ASPIRING YOUNG ACTORS ATTENDED A FREE IMPROVISATION CLASS, HOSTED BY NOVA CENTER FOR THE PERFORMING ARTS OF BILLINGS.

A NEW PARTNERSHIP HAS BEEN DEVELOPED WITH THE BILLINGS SYMPHONY, WHICH HOSTED TWO HIGH-CALIBER CLASSICAL MUSICAL ENSEMBLES AT THE ROOSEVELT CENTER IN 2023 FOR SHOWS THAT WERE FREE TO THE PUBLIC. MOST RECENTLY IN DECEMBER, THE GALVIN CELLO QUARTET PERFORMED TO 158 PEOPLE AT THE ROOSEVELT CENTER.

THE RED LODGE HIGH SCHOOL HOSTED ITS TWO NIGHTS OF ONE ACT PLAYS AT THE ROOSEVELT CENTER AND SAW 230 TOTAL ATTENDEES.

Name of the organization RED LODGE AREA COMMUNITY FOUNDATION	Employer identification number 20-0192255
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THE RED LODGE THEATER COMPANY PUT ON THREE NIGHTS OF HOWL-O'-SCREAM IN OCTOBER AND SAW 161 TOTAL ATTENDEES.

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

CREATE A COMMUNITY THAT OFFERS CONCRETE SUPPORT AND OPPORTUNITY FOR FAMILIES, YOUTH, AND CHILDREN TO REACH THEIR POTENTIAL AS CONTRIBUTING MEMBERS OF SOCIETY.

THE EARLY CHILDHOOD FUND GRANTED \$13,515 TO 15 CHILDREN AND THEIR FAMILIES TO HELP PAY FOR THE COST OF CHILDCARE. THE YOUTH ENRICHMENT FUN PROVIDED \$10,208 IN FUNDING ASSISTANCE FOR 67 AREA YOUTH TO PARTICIPATE IN ENRICHMENT ACTIVITIES THEY COULD OTHERWISE AFFORD.

THROUGHOUT 2023, THE EARLY CHILDHOOD COALITION HELD MONTHLY MEETINGS TO: PROVIDE CHILDCARE CENTER DIRECTORS AND INTERESTED COMMUNITY MEMBERS WITH UPDATES ON LOCAL AND STATEWIDE CHILDCARE PROGRAMMING; GATHER DATA FOR THE 2023 CARBON COUNTY KIDS ASSESSMENT AND SHARE RESULTS WITH ZERO TO FIVE MONTANA; SHARE EMERGING TRENDS IN THE LOCAL CHILDCARE ENVIRONMENT; RECEIVE UPDATES ON YOUTH ENRICHMENT AND EARLY CHILDHOOD GRANTS; SHARE PERSPECTIVES ON THE OPENING OF THE MEADOWLARK CHILDREN'S CENTER; SET CONDITIONS AND PROVIDE FEEDBACK FOR DESIGNING THE 2024 CARBON COUNTY EMPLOYER & EMPLOYEE ASSESSMENTS.

THE MONTANA DPHHS CHILDCARE INNOVATION AND INFRASTRUCTURE GRANT WAS INVESTED TO LAUNCH THE MEADOWLARK CHILDREN'S CENTER IN SEPTEMBER 2023. THE CENTER SERVED SEVEN CHILDREN IN ITS FIRST SIX MONTHS. THE FOUNDATION WAS ONE OF 31 RECIPIENTS ACROSS THE STATE TO CREATE CHILDCARE SLOTS AND FOSTER NOVEL APPROACHES TO MEET THE NEED OF

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FAMILIES WITH INFANTS AND PARENTS WORKING EVENING, NIGHTS, AND WEEKENDS. \$463,360 WAS AWARDED TO OPEN THIS NEW CHILDCARE CENTER IN PARTNERSHIP WITH MESSIAH LUTHERAN CHURCH.

5,550 HOURS WERE VOLUNTEERED BY FUTURE OF MONTANA VOLUNTEER CORPS HIGH SCHOOL STUDENTS. COMPLETED THE CARBON COUNTY KIDS ASSESSMENT REPORTING RESULTS TO ZERO TO FIVE MONTANA. 500 LUNCHES WERE PROVIDED DURING "LUNCH IN THE SUN" AT THE CITY POOL. RESILIENT YOUTH PROVIDED MENTAL WELLNESS PROGRAMMING IN ROBERTS SCHOOLS AND 65 STUDENTS IN RED LODGE HIGH SCHOOL.

THE RED LODGE AREA COMMUNITY FOUNDATION ACTS AS A FISCAL SPONSOR FOR 15 GRASS ROOTS ORGANIZATIONS BY PROVIDING FINANCIAL SERVICES. \$126,737 WAS GRANTED TO THE COMMUNITY ON BEHALF OF THE EFFORTS OF THESE GRASS ROOTS ORGANIZATIONS WHO PROVIDE COMMUNITY BENEFIT ACTIVITIES WITHOUT THE NEED TO ORGANIZE INDEPENDENTLY. EXPENSES \$ 348,371. INCLUDING GRANTS OF \$ 165,758. REVENUE \$ 20,572.

FORM 990, PART VI, SECTION A, LINE 6:
MEMBERS RECEIVE NO BENEFITS, COMPENSATION, OR VOTING POWER FROM MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7A:
THE MEMBERS ELECT THE BOARD OF DIRECTORS AND VOTE ON CHANGES TO THE BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:
PRESIDENT, EXECUTIVE DIRECTOR, AND TREASURER REVIEW FORM IN CONFERENCE. RETURN IS PRESENTED TO THE FULL BOARD OF DIRECTORS.

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

COMPLIANCE IS MONITORED BY THE FULL BOARD OF DIRECTORS.

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

COMPENSATION IS REVIEWED AND VOTED ON BY THE FULL BOARD OF DIRECTORS.

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

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

SCHEDULE D PART V

OUR ENDOWMENT FUNDS CAPTURES COMMUNITY ASSETS THAT MIGHT OTHERWISE BE LOST AND KEEP THEM IN OUR COMMUNITY. EARNINGS FROM THE ENDOWMENT FUNDS, FUND LOCAL PROJECTS IN PERPETUITY. ENDOWMENT BUILDING REPRESENTS OUR COMMITMENT TO CREATING PERMANENT FINANCIAL RESOURCES FOR THE COMMUNITY. WE ADDED FUNDS TO ALL FOUR OF OUR EXISTING ENDOWMENTS: FOUNDATION, CITY POOL AND THE ROOSEVELT CENTER. WE PARTNERED WITH BEARTOOTH RECREATIONAL TRAILS ASSOCIATION TO CREATE THEIR FIRST ENDOWMENT. ALL OF OUR ENDOWMENTS ARE INVESTED IN MONTANA COMMUNITY FOUNDATION. THE FOUNDATION PARTNERS WITH THE COMMUNITY AND DONORS TO DEVELOP PLACE BASED STRATEGIES FOR PERMANENT ASSET MANAGEMENT INCLUDING PARTNERSHIPS WITH LOCAL GOVERNMENT.

RED LODGE AREA COMMUNITY FOUNDATION AGENCY ENDOWMENT FUND THE PURPOSE OF THIS FUND IS FOR SUPPORT OF THE CHARITABLE PURPOSES OF RED LODGE AREA COMMUNITY FOUNDATION (RLACF). RLACF WORKS TO BUILD A THRIVING COMMUNITY THROUGH STEWARDSHIP, COLLABORATION, AND INNOVATION BY HELPING DONORS MEET COMMUNITY NEEDS NOW AND IN THE FUTURE, FUNDING PROJECT IN ARTS AND CULTURE, EDUCATION, ENVIRONMENT, HEALTH, AND SOCIAL SERVICES,

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AND SUPPORTING OTHER NONPROFITS THROUGH TRAINING, LEADERSHIP AND SPONSORSHIP. AS OF DECEMBER 31, 2023, THE BALANCE OF THIS FUND WAS \$48,923. CONTRIBUTIONS RECEIVED WERE \$1,324 FOR THE YEAR ENDED DECEMBER 31, 2023.

ROOSEVELT CENTER AGENCY ENDOWMENT THE PURPOSE OF THIS FUND IS TO PROVIDE FUNDING FOR THE OPERATION AND/OR CAPITAL IMPROVEMENTS OF THE ROOSEVELT CENTER, AN ARTS, CULTURE, AND EVENTS CENTER IN RED LODGE, MT. AS OF DECEMBER 31, 2023, THE BALANCE OF THIS FUND WAS \$6,488. CONTRIBUTIONS RECEIVED WERE \$300 FOR THE YEAR ENDED DECEMBER 31, 2023.

BEARTOOTH RECREATIONAL TRAILS ASSOCIATION AGENCY ENDOWMENT FUND THE PURPOSE OF THIS FUND IS TO FURTHER THE PURPOSE AND MISSION OF BEARTOOTH RECREATIONAL TRAILS ASSOCIATION, A NONPROFIT ORGANIZATION WHOSE MISSION IS TO FOSTER EDUCATION AND HEALTH BY PROMOTING, DEVELOPING, AND MAINTAINING TRAILS FOR NON-MOTORIZED RECREATIONAL ACTIVITIES IN AND NEAR RED LODGE, CARBON COUNTY, MONTANA. AS OF DECEMBER 31, 2023, THE BALANCE OF THIS FUND WAS \$60,562. CONTRIBUTIONS RECEIVED WERE \$686 FOR THE YEAR ENDED DECEMBER 31, 2023.

RED LODGE CITY POOL AGENCY ENDOWMENT FUND THE PURPOSE OF THIS FUND IS TO PROVIDE FUNDING FOR THE OPERATION AND MAINTENANCE OF THE CITY POOL AND/OR OTHER RECREATIONAL FACILITIES THAT BENEFIT THE YOUTH OF THE COMMUNITY. AS OF DECEMBER 31, 2023, THE BALANCE OF THIS FUND WAS \$84,265. CONTRIBUTIONS RECEIVED WERE \$10,403 FOR THE YEAR ENDED DECEMBER 31, 2023.

THE BEARTOOTH FRONT COMMUNITY FOUNDATION ENDOWMENT FUND THE PURPOSE OF

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THIS FUND IS TO FURTHER THE PURPOSE AND MISSION OF THE BEARTOOTH FRONT
 COMMUNITY FOUNDATION (NAME WAS CHANGED TO RED LODGE AREA COMMUNITY
 FOUNDATION IN DECEMBER 2002) WITHIN THE BEARTOOTH FRONT GEOGRAPHICAL
 REGION. AS OF DECEMBER 31, 2023, THE BALANCE OF THIS FUND WAS \$686,999.
 CONTRIBUTIONS RECEIVED WERE \$74,852 FOR THE YEAR ENDED DECEMBER 31,
 2023.