Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047
2022
Open to Public
Inspection

<u>A</u> F	For the	2022 calendar year, or tax year beginning $$ JUL $1,$ 2022 and er	nding J	<u>UN 30, 2023</u>						
	Check if applicable	C Name of organization		D Employer identifie	cation number					
Г	Addres	Rocky Mountain Classical Academy								
	Name change			20-4543388						
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 4620 Antelope Ridge Drive	E Telephone number 716-622-8000							
	termin ated			G Gross receipts \$ 16,063,102						
	Ameno return	3		H(a) Is this a group re						
	Application	F Name and address of principal officer: Molara Awosefaju		for subordinates? Yes X No						
	pendin	g same as C above		H(b) Are all subordinates in	cluded? Yes No					
1	Гах-ехе	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or	527	If "No," attach a	list. See instructions					
	Websit			H(c) Group exemptio						
	orm of	organization: X Corporation Trust Association Other Summary	L Year o	of formation: 2005 N	1 State of legal domicile: CO					
_	1	Briefly describe the organization's mission or most significant activities: See Sc	chedu:	le 0						
Governance										
rna	2	Check this box if the organization discontinued its operations or disposed	d of more	than 25% of its net ass	sets.					
ove	3			3	7					
		Number of independent voting members of the governing body (Part VI, line 1b)			7					
Activities &	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)			181					
Ĭ	6	Total number of volunteers (estimate if necessary)			129					
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, Part I, line 11		7b	0 . Current Year					
		Contributions and supple (Port VIII line 4 h)		1,368,250.	1,828,294.					
ne	8	Contributions and grants (Part VIII, line 1h)		13,020,530.	14,196,195.					
Revenue	9	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		5,522.	36,755.					
Be	10 11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		29,119.	-80,504.					
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		14,423,421.	15,980,740.					
_		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.					
	1	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.					
'n	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,725,598.	7,979,791.					
Se	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.					
Expenses	. в		0.							
ũ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		6,914,937.	8,282,756.					
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		10,640,535.	16,262,547.					
	19	Revenue less expenses. Subtract line 18 from line 12		3,782,886.	-281,807.					
Net Assets or	3		Ве	ginning of Current Year	End of Year					
sets	20	Total assets (Part X, line 16)		9,190,107.	9,842,429.					
at Ag	21	Total liabilities (Part X, line 26)		13,175,831.	14,109,960.					
Ž	22 art II	Net assets or fund balances. Subtract line 21 from line 20		-3,985,724.	-4,267,531.					
		ties of perjury, I declare that I have examined this return, including accompanying schedules a	and atatama	nto and to the heat of my	knowledge and balief it is					
		t, and complete. Declaration of preparer (other than officer) is based on all information of whicl			knowledge and belief, it is					
iiuc	, 001100	t, and complete. Declaration of proparer (other than officer) is based on an information of which	πρισμαισι	nas any knowicage.						
Sig	n	Signature of officer		Date						
Her		Molara Awosefaju, President								
		Type or print name and title								
		Print/Type preparer's name Preparer's signature	D	Date Check	PTIN					
Paid	i	Thomas G. Sistare Thomas G. Sistare	e0	04/05/24 if P00356968						
Prep	parer	Firm's name Hoelting & Company, Inc.			0-0514455					
	Only	Firm's address 31 East Platte Avenue, Suite 300								
		Colorado Springs, CO 80903		Phone no. (7	19) 630-1091					
May	y the IF	S discuss this return with the preparer shown above? See instructions			X Yes No					

Page 2

Form	1990 (2022) Rocky Mountain Classical Academy	20-4543388	Page 2
Pa	rt III Statement of Program Service Accomplishments		v
1	Check if Schedule O contains a response or note to any line in this Part III Briefly describe the organization's mission:	<u></u>	Х
'	See Schedule O		
	bee benedate o		
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	If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	X No
_	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as n Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others		
	revenue, if any, for each program service reported.		0.5.0
4a	(Code:) (Expenses \$13,082,124. including grants of \$) (Revenu	e\$ <u>14,198,</u>	053.
	Organized and operated exclusively for educational purpos	3es	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue	ue \$	
4c	(Code:) (Expenses \$ including grants of \$) (Revenue	e\$	
	Other programmer and income (December on Caberty L. C.)		
4d	Other program services (Describe on Schedule O.)	,	
40	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 13,082,124.)	

			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	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	<u> </u>		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
0	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			1
8	, , ,			X
•	Schedule D, Part III	8		
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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			,,
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, 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			
	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			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	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	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b				<u></u> -
D	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		х
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	170		
13		15		x
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		1
16		46		X
4-	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Α_
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			_v
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines		37	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	-
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		X

Rocky Mountain Classical Academy 20-4543388 Page 4 Part IV Checklist of Required Schedules (continued) Yes No Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Х 22 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete Х 23 Schedule J 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 Х Schedule K. If "No," go to line 25a 24a 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 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? If "Yes," complete Schedule L, Part I 25a Х 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 Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II Х 26 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III Х 27 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 current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV 28a **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 29 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete 32 Х Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations Х sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Х Х **35a** Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 Х 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 36 Х If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Х 37 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38

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	45			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	portab	le gaming			
	(gambling) winnings to prize winners?			1c		

Form 990 (2022) Rocky Mountain Classical Academy

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

			Yes	No						
2 a	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		37							
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	37						
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X						
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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			v						
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X						
D	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).	r-		Х						
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	_5a_ 5b		X						
	b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?									
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	5c								
ua		6a		Х						
h	any contributions that were not tax deductible as charitable contributions? If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Ua								
	were not tax deductible?	6b								
7	Organizations that may receive deductible contributions under section 170(c).	0.0								
	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		х						
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b								
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required									
	to file Form 8282?	7c		Х						
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d									
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e								
f	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?									
g	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?									
h	h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?									
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	a Did the sponsoring organization make any taxable distributions under section 4966?									
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b								
10	Section 501(c)(7) organizations. Enter:									
	Initiation fees and capital contributions included on Part VIII, line 12									
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities									
11	Section 501(c)(12) organizations. Enter:									
	Gross income from members or shareholders 11a									
O	Gross income from other sources. (Do not net amounts due or paid to other sources against									
100	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	ıza								
13	Section 501(c)(29) qualified nonprofit health insurance issuers.									
	Is the organization licensed to issue qualified health plans in more than one state?	13a								
-	Note: See the instructions for additional information the organization must report on Schedule O.									
b	Enter the amount of reserves the organization is required to maintain by the states in which the									
	organization is licensed to issue qualified health plans									
С	Enter the amount of reserves on hand									
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х						
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b								
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or									
	excess parachute payment(s) during the year?	15		Х						
	If "Yes," see the instructions and file Form 4720, Schedule N.									
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.									
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities									
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17								
	If "Yes," complete Form 6069.									

Form 990 (2022) Rocky Mountain Classical Academy 20-4543388 Page
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			X
Sec	tion 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.			
b	Enter the number of voting members included on line 1a, above, who are independent			
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?	2		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?	3_		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			37
	more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			v
_	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		v	
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			х
202	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Λ
	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	No
100	Did the organization have local chapters, branches, or affiliates?	10a	162	No X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	IUa		- 21
b		10b		
11a	and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b		- 14		
12a		12a	Х	
b	and the same of th	12b	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
·	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14		Х
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?			
а	The organization's CEO, Executive Director, or top management official	15a		Х
b	Other officers or key employees of the organization	15b		Х
	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?	16a		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?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed			
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) a	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website X Another's website X 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	financ	cial	
	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			
	The Organization - 716-622-8000 4620 Antelope Ridge Drive Colorado Springs CO 80922			

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.

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

- 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.

(A)	(B)	(C)		(D)	(E)	(F)						
Name and title	Average	(do		Pos	itior) than o	one	Reportable	Reportable	Estimated		
	hours per	box, unless person is both an officer and a director/trustee)					n an	compensation	compensation	amount of		
	week (list any							from the	from related organizations	other compensation		
	hours for	r direc				DE .		organization	(W-2/1099-MISC/	from the		
	related	istee o	truste		9	bensa		(W-2/1099-MISC/	1099-NEC)	organization		
	organizations below	ual tru	tional		ploye	st com	_	1099-NEC)		and related organizations		
	line)	Individual trustee or director	In stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former			organizations		
(1) Cullen McDowell	40.00											
Executive Principal				Х				132,781.	0.	25,263.		
(2) John E Ballew	40.00											
Facilities Director						Х		120,049.	0.	25,400.		
(3) Scott Cathey	4.00							_		_		
Director		Х						0.	0.	0.		
(4) Randi Tyson	4.00											
Director	4 00	Х						0.	0.	0.		
(5) Molara Awosefaju	4.00			l						•		
President	4 00	Х		Х				0.	0.	0.		
(6) Krista Hamilton	4.00			,,						0		
Vice President	4 00	X		Х				0.	0.	0.		
(7) Evan Withrow Director	4.00	Х						0.	0.	0.		
(8) Jamie Fischer	4.00	Λ						0.	0.	0.		
Treasurer	4.00	Х		х				0.	0.	0.		
(9) Gina Starnes	4.00	Λ		^				0.	0.	0.		
Director	4.00	х						0.	0.	0.		
21100001		25						•	•	•		
		-										
										000		

Section A. Officers, Directors, Tru	stees, Key Em	ploy	ees,	anc	Hig	gnes	t C	ompensated Employee	s (continued)				
(A)	(B)		(C)					(D)	(E)			(F)	
Name and title	Average	(do			osition ck more than one			Reportable	Reportable	.	Es	timate	; d
	hours per	box	, unles	ss per	rson i	s both	an	compensation	compensation	n	an	nount	of
	week		Ler an	uau	recto	rrus	ee)	from	from related			other	
	(list any hours for	irecto						the	organization	I .		•	
	related	ord	ee			sated		organization (W-2/1099-MISC/	(W-2/1099-MIS 1099-NEC)	- 1		om th	
	organizations	ruste	l trus		99	npen		1099-NEC)	1099-1420)		•	anizat d relat	
	below	dual t	rtiona	_	oldr	st cor	-	10001420)				anizati	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				3-		
			_							\neg			
		4											
										-+			
		1											
										\longrightarrow			
										\dashv			
										\dashv			
1b Subtotal								252,830.		0.	5	0,6	<u>53.</u>
c Total from continuation sheets to Part V	II, Section A							0.		0.			0.
d Total (add lines 1b and 1c)								252,830.		0.	5	0,6	53.
2 Total number of individuals (including but								eceived more than \$100,	000 of reportable	9			
compensation from the organization													2
										ſ		Yes	No
3 Did the organization list any former office			•	•	•		_	•	•				37
line 1a? If "Yes," complete Schedule J for											3		<u> </u>
4 For any individual listed on line 1a, is the s	•		•					•	Ü			v	
and related organizations greater than \$15	•		,							····· }	4	Х	
5 Did any person listed on line 1a receive or										- 1	_		v
rendered to the organization? If "Yes," col	nplete Schedul	e J fo	or su	ıch r	oers	on .					5		Х
Complete this table for your five highest or	ompensated inc	depe	nder	nt cc	ontra	actor	s th	nat received more than \$	100.000 of com	 oensat	ion fro	m	
the organization. Report compensation for													
(A)								(B)		•	(C		
Name and busines			1			L -	\dashv	Description of s	ervices		ompe	nsatio	<u> </u>
G&G Consulting, 2696 S. 380, Denver, CO 80222	Colorado	В	TA	α,	5	te		CFO and HR Se	arvices		20	5,3	23
TAGG Education								Education	ST VICES		20	<i>J</i> , <i>J</i> .	<u> </u>
	nument,	ഹ	R	0 1	3 2		- 1	Professional	Service		20	3,49	96
450 Bedeon Bite Rd. , Ho	iramerre,	<u> </u>		<u> </u>	<u> </u>			rioressionar	DCI VICC		20	<i>J</i> , <u> </u>	
2 Total number of independent contractors	includina but n	ot lin	niter	to t	thos	e lis	ted	above) who received mo	ore than				
\$100,000 of compensation from the organ					2			,,					

		Check if Schedule O contains a response	or note to any line	e in this Part VIII			
		Officer if deficació d'officialità a response	or riote to arry line	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
"	4 -	Forderstand commerciance					00000010 0 12 0 1 1
ints		Federated campaigns 1a					
Gra		Membership dues 1b	100 605				
Contributions, Gifts, Grants and Other Similar Amounts		Fundraising events 1c	109,695.				
		Related organizations 1d					
	е	Government grants (contributions) 1e	1,718,599.				
rio S	f	All other contributions, gifts, grants, and					
the		similar amounts not included above 1f					
d d	g	Noncash contributions included in lines 1a-1f 1g \$					
a C a	h	Total. Add lines 1a-1f		1,828,294.			
			Business Code				
ø	2 a	Pupil Revenue	611110	12,758,636.	12758636.		
ķ	b	Fees and Tuition	611110	1,037,731.	1,037,731.		
Ser	c	Mill levy funding	611110	399,828.	399,828.		
m S	d			, , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
gra Re							
Program Service Revenue	e						
_		All other program service revenue		14,196,195.			
-		Total. Add lines 2a-2f		14,190,193.			
	3	Investment income (including dividends, intere		26 755			26 755
		other similar amounts)		36,755.			36,755.
	4	Income from investment of tax-exempt bond p	proceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	Gross rents 6a					
	b	Less: rental expenses 6b					
	С	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
		Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a	, , , , , , , , , , , , , , , , , , ,				
	h	Less: cost or other basis					
a		and sales expenses					
n l	_						
Revenue		. ,					
		Net gain or (loss)					
ther	8 a	Gross income from fundraising events (not					
ŏ		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 18					
	b	Less: direct expenses8b	82,362.				
	С	Net income or (loss) from fundraising events		-82,362.			-82,362.
	9 a	Gross income from gaming activities. See					
		Part IV, line 199a	1				
	b	Less: direct expenses9b					
	С	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances 10					
	b	Less: cost of goods sold 10	b				
		Net income or (loss) from sales of inventory					
		,,	Business Code				
Snc	11 a	Miscellaneous	611110	1,858.	1,858.		
nec	u			, -	,		
Miscellaneous Revenue	C						
Be		All other revenue					
Σ		Total. Add lines 11a-11d		1,858.			
	12	Total rayanua Saa instructions		15 980 740.	14198053.	0.	-45 607.

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 (B)
Program service
expenses (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 292,277. 233,822. 58,455. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 5,464,605. 4,371,684. 1,092,921. 7 Pension plan accruals and contributions (include 1,400,059. 1,120,047. 280,012. section 401(k) and 403(b) employer contributions) 141,618. 708,088. 566,470. Other employee benefits 9 114,762. 91,810. 22,952. 10 Payroll taxes 11 Fees for services (nonemployees): Management 56,224. 56,224. Legal 207,091. 207,091. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 54,320. 40,740. column (A), amount, list line 11g expenses on Sch O.) 13,580. 63,531. 47,648. 15,883. Advertising and promotion 12 35,197. 26,398. 8,799. 13 Office expenses 316,615. 237,461. 79,154. Information technology 14 Royalties 15 3,097,607. 2,323,205. 774,402. 16 Occupancy 194,610. 155,688. 38,922. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 89,675. 67,256. 22,419. 20 Payments to affiliates 21 11,367. 8,525. 2,842. Depreciation, depletion, and amortization 22 114,027. 85,520. 28,507. 23 Other expenses. Itemize expenses not covered 24 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.) 2,224,337. 2,224,337. Transfers Purchased Services 598,347. 448,760. 149,587. 407,238. 542,984. 135,746. Educational Services 257,972. 257,972. d Instructional Supplies 367,543. 51,309. 418,852. e All other expenses 16,262,547. 13,082,124. 3,180,423. 0. Total functional expenses. Add lines 1 through 24e 25 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

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 6,132,818. 6,537,174. 1 Cash - non-interest-bearing 0. Savings and temporary cash investments 2 265,242. 285,637. 3 Pledges and grants receivable, net 3 309,387. 90,450. 4 Accounts receivable, net 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 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net 7 Inventories for sale or use 8 187,284. 190,863. Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other 58,453. basis. Complete Part VI of Schedule D ______ 10a b Less: accumulated depreciation 11,366. 0. 47,087. 10c Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 Intangible assets 14 14 2,295,376. 2,691,218. Other assets. See Part IV, line 11 15 15 9,190,107. 9,842,429. 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 16 589,768. 1,107,475. Accounts payable and accrued expenses 17 17 18 18 Grants payable 25,097. 17,337. 19 19 Deferred revenue Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 46,835. Secured mortgages and notes payable to unrelated third parties 23 23 Unsecured notes and loans payable to unrelated third parties 24 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 12,560,966. 12,938,313. of Schedule D 13,175,831. 14,109,960. 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. -4,395,724. Net assets without donor restrictions 27 -4,724,531. 27 Net assets with donor restrictions 410,000. 457,000. 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 Retained earnings, endowment, accumulated income, or other funds 31 31 -3,985,724. -4,267,531. Total net assets or fund balances 32 32

9,190,107.

33

33

Total liabilities and net assets/fund balances .

Pa	rt 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		<u>,98</u>			
2	Total expenses (must equal Part IX, column (A), line 25)	2	16	,26	<u>2,5</u>	<u>47.</u>	
3	Revenue less expenses. Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 -3						
5	Net unrealized gains (losses) on investments						
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain on Schedule O)						
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B)) ——————————————————————————————————						
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII					X	
					Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		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:						
	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	basis,					
	consolidated basis, or both:						
	Separate basis Consolidated basis X 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	audit,					
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require	ed audit	t				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b			

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Attach to Form 990 or Form 990-EZ.

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

Open to Publ Inspection

Open to Public

OMB No. 1545-0047

Rocky Mountain Classical Academy Employer identification number 20-4543388

Pa	Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.												
The	orgar	nization is not a private found	ation because it is: (I	For lines 1 through 12, c	heck only	one box.)							
1		A church, convention of chi	urches, or associatio	on of churches described	l in sectio	n 170(b)(1	I)(A)(i).						
2	X	A school described in sect i	•				<i>,</i> , , , , , , , , , , , , , , , , , ,						
3	一	A hospital or a cooperative				(b)(1)(A)(ii	i).						
4	一	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,											
•	ш	city, and state:	anon operated in ee.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4000111004	0001.0		and noophal o name,					
5		An organization operated for	or the benefit of a col	llege or university owned	d or operat	ed by a go	vernmental unit describe	ed 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	Щ	A community trust describe	ed in section 170(b)((1)(A)(vi). (Complete Par	t II.)								
9	Ш	An agricultural research org	•			-		-					
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of the college	or					
		university:											
10		An organization that norma											
		activities related to its exem	npt functions, subjec	t to certain exceptions;	and (2) no	more than	33 1/3% of its support f	rom gross investment					
		income and unrelated busir		(less section 511 tax) fro	m busines	ses acqui	red by the organization a	ıfter June 30, 1975.					
		See section 509(a)(2). (Cor	•										
11	\vdash	An organization organized a	•		•								
12		An organization organized a	-	•	-								
		more publicly supported or						Check the box on					
		lines 12a through 12d that					, ,						
а	ı		· · · · · · · · · · · · · · · · · · ·		•	-							
		the supported organization			majority o	of the direc	tors or trustees of the su	ıpporting					
	_	organization. You must o											
b	· L		•					-					
		control or management o			ame perso	ns that co	ntrol or manage the supp	ported					
		organization(s). You mus											
С	: L							ed with,					
	. —	its supported organization											
C							· · · · · · · · · · · · · · · · · · ·						
		that is not functionally int		• ,	•		•	/eness					
		requirement (see instructi	·	· ·									
е	•						Type I, Type II, Type III						
		functionally integrated, or		nally integrated supportil	ng organiz	ation.							
		er the number of supported o		d organization(s)									
		vide the following informatior (i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of monetary	(vi) Amount of other					
		organization	, ,	(described on lines 1-10	in your governi	No No	support (see instructions)	support (see instructions)					
				above (see instructions))	100	110							
Tota	al												

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							
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	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						
	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.						
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4						
	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 instruction	ons)			12	
13	First 5 years. If the Form 990 is for th	ne organization's fi				01(c)(3)	_
	organization, check this box and stop	here			•••••		
Sec	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2022 (I	ine 6, column (f), d	ivided by line 11, o	column (f))		14	%
15	Public support percentage from 2021	Schedule A, Part	II, line 14			15	%
16a	33 1/3% support test - 2022. If the	organization did no	t check the box or	n line 13, and line	14 is 33 1/3% or m	ore, check this box	and
	$\ensuremath{\text{stop}}$ here. The organization qualifies		•				
b	33 1/3% support test - 2021. If the	organization did no	t check a box on I	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check thi	s box
	and stop here. The organization qual						
17a	a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,						
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organization	n qualifies as a pu	blicly supported o	rganization		
b	10% -facts-and-circumstances test	- 2021. If the org	anization did not d	check a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is 1	10% or
	more, and if the organization meets the	ne facts-and-circum	nstances test, ched	ck this box and st	top here. Explain i	n Part VI how the	
	organization meets the facts-and-circu		-	•			
18	Private foundation. If the organization	n did not check a	box on line 13, 16a	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	<u> </u>

Schedule A (Form 990) 2022 Rocky Mountain Classical Academy 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.)

Se	ction A. Public Support		,						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total		
1	Gifts, grants, contributions, and								
	membership fees received. (Do not								
	include any "unusual grants.")								
2	Gross receipts from admissions,								
	merchandise sold or services per-								
	formed, or facilities furnished in any activity that is related to the								
	organization's tax-exempt purpose								
3	Gross receipts from activities that								
	are not an unrelated trade or bus-								
	iness under section 513								
4	Tax revenues levied for the organ-								
	ization's benefit and either paid to								
	or expended on its behalf								
5	The value of services or facilities								
	furnished by a governmental unit to								
	the organization without charge								
6	Total. Add lines 1 through 5								
78	Amounts included on lines 1, 2, and								
	3 received from disqualified persons								
k	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								
(Add lines 7a and 7b								
	Public support. (Subtract line 7c from line 6.)								
	ction B. Total Support	Г	1	T	T	T			
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total		
	Amounts from line 6						<u> </u>		
10a	Gross income from interest, dividends, payments received on								
	securities loans, rents, royalties,								
_	and income from similar sources								
t	Unrelated business taxable income								
	(less section 511 taxes) from businesses								
	acquired after June 30, 1975						<u> </u>		
	Add lines 10a and 10b Net income from unrelated business								
••	activities not included on line 10b,								
	whether or not the business is								
12	regularly carried on Other income. Do not include gain						_		
12	or loss from the sale of capital								
40	assets (Explain in Part VI.)						_		
	Total support. (Add lines 9, 10c, 11, and 12.)					(01/2)/(0) ====================================			
14	First 5 years. If the Form 990 is for the check this box and stop here	-			-				
Sec	ction C. Computation of Publi		centage				·····		
	Public support percentage for 2022 (I			column (f))		15	%		
	Public support percentage from 2021	, (),	• •			16	%		
	ction D. Computation of Inves		-			1.0			
	Investment income percentage for 20			ne 13. column (f))		17	%		
		rom 2021 Schedule A, Part III, line 17							
	33 1/3% support tests - 2022. If the								
	more than 33 1/3%, check this box ar								
k	33 1/3% support tests - 2021. If the								
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20	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization								

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 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).
- **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).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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 on 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 on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in 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 line 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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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 11b clock, the governing body of a supported organization? b A family member of a person described on line 11a active? c A 35% controlled centry of a person described on line 11a or 11b above? c A 35% controlled centry of a person described on line 11a or 11b above? c A 35% controlled centry of a person described on line 11a or 11b above? Different VI. Section B. Type I Supporting Organizations 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 prover to regularly appoint or effect at least a majority of the organization's officers, directions, or interested at least a majority of the organization's officers, directions, or interested at least a majority of the organization's directs, directions, or interested at least a majority of the organization's person the supported organization's activities. If the organization had more than one supported organization and what conditions or restrictions, if any, applied to such powers during the tax year. 1 Did the organization operate for the benefit of any supported organization orther than the supported organization or a managematic and controlled the supported organization orther than the supported organization's provided and the supported organization's provided and the organization's directions or trustees of each of the organization's directions or trustees of each of the organization's directions or trustees during the tax year also a majority of the directors or trustees of each of the organization's direction or trustees of each of the organization's direction's provided organization's direction's provided organization's tax year, (i) a controlled the supported organization's provided organization's tax year, (ii) a coty of the Form 90% organ	Sche	dule A (Form 990) 2022 Rocky Mountain Classical Academy 20-4!	54338	8 Pa	age 5
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The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). Activities Test. Answer lines 2a and 2b below. Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below. Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each					
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trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each					
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	a		32		
	h	,	Ja		
	~	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Pa	rt v Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		·	
Sect	ion 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		
	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
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		
	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		
	ion 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	Check here if the current year is the organization's first as a non-function		d Type III supporting orga	nization (see

Schedule A (Form 990) 2022

instructions).

Par	't V │ Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	ınizations _{(contint}	ued)	
Secti	ion D - Distributions		·		Current Year
1	Amounts paid to supported organizations to accomplish exe	empt purposes		1	
2	Amounts paid to perform activity that directly furthers exem	pt purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpos	es of supported organizations	S	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - prior IRS approval - prior IRS approval required - prior IRS approval - prior -	rovide 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 t	he organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
	,	(i)	(ii)		(iii)
Secti	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2022	าร	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
<u>a</u>	From 2017				
b	From 2018				
с	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i_	Carryover from 2017 not applied (see instructions)				
j_	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
	Excess from 2022				

Schedule A (Form 990) 2022

232028 12-09-22 Schedule A (Form 990) 2022

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.

Inspection

OMB No. 1545-0047

Name of the organization

Rocky Mountain Classical Academy

Employer identification number 20-4543388

Pai	organizations waintaining bonor Advised organization answered "Yes" on Form 990, Part IV, line		iiiiiai i uiius (Complete if the
		(a) Donor advise	d funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in v	writing that the assets he	d in donor advise	ed funds
	are the organization's property, subject to the organization's e	exclusive legal control?		Yes No
6	Did the organization inform all grantees, donors, and donor ad	dvisors in writing that gra	nt funds can be ι	used only
	for charitable purposes and not for the benefit of the donor or	r donor advisor, or for any	y other purpose o	onferring
	impermissible private benefit?			
Pa	rt II Conservation Easements. Complete if the org	ganization answered "Yes	" on Form 990, F	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).		
	Preservation of land for public use (for example, recreat	tion 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 qualifi	ied conservation contribu	ition in the form o	of a conservation 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	Total acreage restricted by conservation easements			2b
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			
	historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele			
	year			
4	Number of states where property subject to conservation eas	sement is located		
5	Does the organization have a written policy regarding the peri	iodic monitoring, inspect	on, handling of	
	violations, and enforcement of the conservation easements it	holds?		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, I	handling of violations, an	d enforcing conse	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and ent	orcing conservat	ion easements during the year
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements	s of section 170(h	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation	on easements in its reven	ue and expense s	statement and
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's	financial stateme	nts that describes the
	organization's accounting for conservation easements.			
Pa	rt III Organizations Maintaining Collections of	-	asures, or Otl	ner Similar Assets.
	Complete if the organization answered "Yes" on Form			
1a	If the organization elected, as permitted under FASB ASC 958	8, not to report in its reve	nue statement ar	nd balance sheet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education,	or research in fur	therance of public
	service, provide in Part XIII the text of the footnote to its finan	ncial statements that desc	cribes these items	S.
b	If the organization elected, as permitted under FASB ASC 958	8, to report in its revenue	statement and b	alance sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or	research in furth	erance 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 treat			
	the following amounts required to be reported under FASB AS	SC 958 relating to these	items:	
а	Revenue included on Form 990, Part VIII, line 1			\$
	Assats included in Form 900 Part V			•

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		58,453.	11,366.	47,087.
e Other				
Total. Add lines 1a through 1e. (Column (d) must eau	47,087.			

Schedule D (Form 990) 2022

	ain Classical	Academy	20-4543388 Page 3
Part VII Investments - Other Securities. Complete if the organization answered "Yes" of the organization and the organization answered "Yes" of the organization and the organiz	on Form 990 Part IV line	a 11h See Form 000 Port	
(a) Description of security or category (including name of security)	(b) Book value	_	ion: Cost or end-of-year market value
70.5	(b) Book value	(b) Modried of Valuati	ioni dest si dila si year mariot valas
(4)			
(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.	5 000 B 1 11/1	44 O E 000 B 1)	(1) 40
Complete if the organization answered "Yes"		_	
(a) Description of investment	(b) Book value	(c) Method of Valuati	ion: Cost or end-of-year market value
(1)			
(2)			
<u>(4)</u> (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, line	e 11d. See Form 990, Part)	K, line 15.
(a)	Description		(b) Book value
(1) Deposits			18,710.
(2) Deferred outflows - Pensic	ons		2,578,865.
(3) Deferred outflows - OPEB			93,643.
(4)			
(5)			
(6)			
(7)			
(8)			
(9)	45)		2,691,218.
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	15.)		2,091,210.
Complete if the organization answered "Yes"	on Form 990. Part IV. line	e 11e or 11f. See Form 990.	Part X. line 25.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			(-, -, -, -, -, -, -, -, -, -, -, -, -, -
(2) Deferred Inflows - pension	1		1,434,841.
(3) Net Pension Liability			10,992,878.
(4) Net OPEB Liability			374,461.
(5) Deferred inflows - OPEB			136,133.
(7)			
(0)			

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

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

(9)

	rdule D (Form 990) 2022 Rocky Mountain Classical Academy TXI Reconciliation of Revenue per Audited Financial Statements With			4543388 Page 4
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	novenue per met		
1	Total revenue, gains, and other support per audited financial statements		1	18,528,238.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments			
b	Donated services and use of facilities 2b			
С	Recoveries of prior year grants 2c			
d	Other (Describe in Part XIII.)	2,465,136.		
е	Add lines 2a through 2d		2e	2,465,136.
3	Subtract line 2e from line 1		3	2,465,136. 16,063,102.
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			
b	Other (Describe in Part XIII.)	-82,362.		
С	Add lines 4a and 4b		4c	-82,362.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)		5	-82,362. 15,980,740.
Pai	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	Expenses per R	etur	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			
1	Total expenses and losses per audited financial statements		1	17,728,555.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities 2a			
b	Prior year adjustments 2b			
С	Other losses 2c			
d	Other (Describe in Part XIII.)	3,607,983.		
е	Add lines 2a through 2d		2e	3,607,983. 14,120,572.
3	Subtract line 2e from line 1		3	14,120,572.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)	2,141,975.		
С			4c	2,141,975.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)		5	16,262,547.
Pai	rt XIII Supplemental Information.			
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform		Part 2	X, line 2; Part XI,
Par	rt XI, Line 2d - Other Adjustments:			
Bui	ilding Corporatiton Investment Income			91,636.
Bui	ilding Corporation Rental Income			2,373,500.
Tot	tal to Schedule D, Part XI, Line 2d			2,465,136.
Par	ct XI, Line 4b - Other Adjustments:			
Fur	ndraising Event Expenses			-82,362.

Part XII, Line 2d - Other Adjustments:

Building Corporation Depreciation expense

682,360.

Building Corporation Interest expense

1,543,725.

Schedule D (Form 990) 2022 Rocky Mountain Classical Academy Part XIII Supplemental Information (continued)	20-4543388 Page 5
Building Corporation Debt Issuance expense	1,381,898.
Total to Schedule D, Part XII, Line 2d	3,607,983.
Part XII, Line 4b - Other Adjustments:	
Building Corporation Transfers	2,224,337.
Fundraising Event Expenses	-82,362.
Total to Schedule D, Part XII, Line 4b	2,141,975.
	_

SCHEDULE E

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Rocky Mountain Classical Academy

 $Employer\ identification\ number \\ 20-4543388$

Pa	rt I			
			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	Х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2		X
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	Х	
	See Part II			
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Х	
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing	١.	37	
	with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Λ	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
а		5a		Х
	Admissions policies?	5b		X
	Employment of faculty or administrative staff?	5c		X
	Scholarships or other financial assistance?	5d		X
	Educational policies?	5e		X
	Use of facilities?	5f		X
q	Athletic programs?	5g		X
	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
62	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Х	
	Has the organization's right to such aid ever been revoked or suspended?	6b		X
J	If you answered "Yes" on either line 6a or line 6b, explain on Part II.	35		
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through			
•	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering			
	racial nondiscrimination? If "No," explain on Part II	7	Х	
	additional committee in the companion of the in	<u> </u>		

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

Schedule E (Form 990) 2022

SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Rocky M	Employer identification number 20-4543388						
	Complete if the organization answe				ine 17		
1 Indicate whether the organization rais a	sed funds through any of the followin e Solicitat f Solicitat g Special or oral agreement with any individual art VII) or entity in connection with providuals or entities (fundraisers) pursua	tion of tion of fundra (includ	non-g gover aising ding of onal fu	overnment grants nment grants events fficers, directors, trus undraising services?	stees,	Yes	
(i) Name and address of individual or entity (fundraiser) (ii) Activity		(iii) fundr have con or con contribu	ustody itrol of	(iv) Gross receipts from activity	tò (o	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No				
					-		
3 List all states in which the organizatio or licensing.	n is registered or licensed to solicit o	contrib	utions	or has been notified	it is e	exempt from re	gistration

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

		of fundraising event contributions and gro	333 Income on Form 330	LZ, IIIC3 T and Ob. List C	vents with gross receipt	s greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
				PTO	1	(add col. (a) through
			Walk DC	Scoreboard	(total number)	col. (c))
ne			(event type)	(event type)	(total number)	
Revenue	۱.	Gross receipts	27,419.	35,559.	46,717.	109,695.
Re	'	Gross receipts	27,413.	33,333.	40,717	103,033.
	2	Less: Contributions	27,419.	35,559.	46,717.	109,695.
	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
	5	Noncash prizes				
es	I -	Trenedan prizes				
ens	6	Rent/facility costs				
Direct Expenses						
ect	7	Food and beverages	54.			54.
₫	۱ ـ					
	8	Entertainment Other direct expanses	31,110.	18,587.	32,611.	82,308.
	-	Other direct expenses Direct expense summary. Add lines 4 through		10,507.		82,362.
	ı	Net income summary. Subtract line 10 from li	(,			-82,362.
Pa	irt l	Gaming. Complete if the organization				
		\$15,000 on Form 990-EZ, line 6a.				
ē			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue				bingo/progressive bingo		col. (a) through col. (c))
Re	1	Gross revenue				
	•	dioss revenue				
"	2	Cash prizes				
nse						
xpe	3	Noncash prizes				
Direct Expenses						
Dire	4	Rent/facility costs				
		Other direct expenses				
	13	Other direct expenses	Yes %	Yes %	Yes %	
	6	Volunteer labor	No No	No No	No No	
	l			·		
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)			
	7	Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7				
<u> </u>	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
	8 En	Net gaming income summary. Subtract line 7	from line 1, column (d)			Yes No
а	8 En	Net gaming income summary. Subtract line 7 ter the state(s) in which the organization conducte organization licensed to conduct gaming ac	from line 1, column (d) acts gaming activities: ctivities in each of these	states?		Yes No
а	8 En	Net gaming income summary. Subtract line 7	from line 1, column (d) acts gaming activities: ctivities in each of these	states?		Yes No
a b	En Is t	Net gaming income summary. Subtract line 7 ter the state(s) in which the organization conducte organization licensed to conduct gaming action," explain:	from line 1, column (d) ucts gaming activities:ctivities in each of these	states?		
a b 10a	En Is to	Net gaming income summary. Subtract line 7 ter the state(s) in which the organization conducte organization licensed to conduct gaming action, explain:	from line 1, column (d) icts gaming activities: ctivities in each of these sevoked, suspended, or te	states? rminated during the tax y		
a b 10a	En Is to	Net gaming income summary. Subtract line 7 ter the state(s) in which the organization conducte organization licensed to conduct gaming action," explain:	from line 1, column (d) icts gaming activities: ctivities in each of these sevoked, suspended, or te	states? rminated during the tax y		

Sch	edule G (Form 990) 2022 ROCKY Mountain Classical Academy 20-4	<u>:543</u>	388	Page 3
11	Does the organization conduct gaming activities with nonmembers?		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	☐ No
13	Indicate the percentage of gaming activity conducted in:			
	The organization's facility	13a		%
	An outside facility	13b		%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			-
•	and the name and address of the potential propagation and organization of garming, operating of the zoone and records.			
	Name			
	Address			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Ш	Yes	No
b	o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$			
C	If "Yes," enter name and address of the third party:			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Coming manager compensation			
	Gaming manager compensation \$			
	Description of services provided			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
	solutions is the organization required under state law to make charitable distributions from the gaming proceeds to			
_	retain the state gaming license?		Yes	☐ No
b	• Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
	organization's own exempt activities during the tax year \$			
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pal	t III. lir	nes 9. 9	9b. 10b.
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	,	,	, , ,
	· · · · · · · · · · · · · · · · · · ·			

Schedule G	(Form 990) Supplemental Infor	Rocky	Mountain	Classical	Academy	20-4543388	Page 4
Part IV	Supplemental Infor	mation _{(co}	ontinued)				

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Rocky Mountain Classical Academy

Employer identification number 20-4543388

Pa	art I Questions Regarding Compensation								
			Yes	No					
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,								
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.								
	First-class or charter travel Housing allowance or residence for personal use								
	Travel for companions Payments for business use of personal residence								
	Tax indemnification and gross-up payments Health or social club dues or initiation fees								
	Discretionary spending account Personal services (such as maid, chauffeur, chef)								
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or								
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b							
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,								
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?								
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's								
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to								
	establish compensation of the CEO/Executive Director, but explain in Part III.								
	Compensation committee Written employment contract								
	Independent compensation consultant Compensation survey or study								
	Form 990 of other organizations Approval by the board or compensation committee								
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing								
_	organization or a related organization:	4-		Х					
a	Receive a severance payment or change-of-control payment?	4a		X					
D	Participate in or receive payment from a supplemental nonqualified retirement plan? Participate in or receive payment from an equity-based compensation arrangement?	4b 4c		X					
·	lf "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	40							
	The storage of lines 44.0, list the persons and provide the applicable amounts for each item in a art in.								
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.								
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation								
•	contingent on the revenues of:								
а	The organization?	5a		Х					
	Any related organization?	5b		Х					
	If "Yes" on line 5a or 5b, describe in Part III.								
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation								
	contingent on the net earnings of:								
а	The organization?	6a		X					
	Any related organization?	6b		Х					
	If "Yes" on line 6a or 6b, describe in Part III.								
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments								
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х					
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the								
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X					
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in								
	Regulations section 53.4958-6(c)?	9							

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	I-2 and/or 1099-MISo compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) Cullen McDowell	(i)	132,781.	0.	0.	25,263.	0.	158,044.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
·	(ii)							
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'	(ii)							
	(i)							
·	(ii)							
	(i)							
·	(ii)							
	(i)							
·	(ii)							
	(i) (ii)							
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	(i) (i)							
	(י) (ii)							
	(i)							
	(י) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE 0 (Form 990)

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 **Open to Public** Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Rocky Mountain Classical Academy

Employer identification number 20-4543388

Form 990, Part I, line, I:
The establishment and operation of a public, nonsectarian,
nonreligious, non-home based school under the Colorado Charter Schools
Act.
Form 990, Part III, line 1:
Support parents in developing citizens of integrity and character who
are equipped with a strong knowledge base and academic skills. The
basis of the development is rooted in academically rigorous,
content-rich, classical educational program with core knowledge
emphasis.
Form 990, Part VI, Section B, line 11b:
Copies of the Form 990 are provided to board members for approval before
filing.
Form 990, Part VI, Section B, Line 12c:
Directors are required to disclose any known or potential conflicts of
interest in writing to the Board prior to the time set for voting on any
such transaction.
Form 990, Part VI, Section C, Line 19:
Documents available upon request.
FORM 990, PART XI, LINE 2C

Schedule O (Form 990) 2022 Page 2 Employer identification number Name of the organization Rocky Mountain Classical Academy 20-4543388 audit and selection of an independent accountant. This procedure has not changed from prior years.

SCHEDULE R (Form 990)

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

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Open to Public Inspection

Name of the organization Rocky Mountain	n Classical Academy				E	mployer identific 20-45433		ımber
Part I Identification of Disregarded Entities. Comple	ete if the organization answered "Yes" o	on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state o foreign country)	(d) Total inco	me End-of-year	assets	Direct c	(f) controlling ntity	3
Rocky Mountain Classical Academy Preschool LLC - 38-4089809, 4620 Antelope Ridge Drive, Colorado Springs, CO 80922	Operate a preschool program	Colorado	917	,855.		Rocky Mounta		
COTOLAGO SPITINGS, CO 00922	operace a preschool program	COTOTAGO	617	, 655.		Classical Ac	adelly	
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization ar	nswered "Yes" on Form 990), Part IV, line 34, b	ecause it had one o	or mor	e related tax-exer	mpt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Dir	(f) ect controlling entity	contr	g) 512(b)(13) rolled tity?
				501(c)(3))			Yes	No
				1			_	1

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	Disprop	h) nortionate ations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(i) (j) Code V-UBI nount in box of Schedule (Form 1065) (general or managing partner? Yes No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(ti)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership	512(l conti ent	b)(13) rolled tity?
								Yes	No
RMCA Building Corporation - 20-5174928	Lease building to		Rocky Mountain						İ
4620 Antelope Ridge Drive	Rocky Mountain		Classical						ĺ
Colorado Springs, CO 80922	Classical Academy	CO	Academy	C CORP	4,689,473.	39,972,926.	100%	X	
									<u> </u>
	_								
									<u> </u>
									<u> </u>

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

Yes No

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

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

a Receipt of (i) interest, (ii)	annuities, (iii) royalties, or (iv) rent from a controlled entity	/			1a		X		
	ribution to related organization(s)				1b		X		
	ribution from related organization(s)				1c		X		
					1d		X		
e Loans or loan guarantees	by related organization(s)				1e		X		
· ·									
f Dividends from related ord	ganization(s)				1f		Х		
					1g		X		
 g Sale of assets to related organization(s) h Purchase of assets from related organization(s) 									
i Exchange of assets with related organization(s)									
	ent, or other assets to related organization(s)				1i		X		
k Lease of facilities, equipment, or other assets from related organization(s)									
I Performance of services or membership or fundraising solicitations for related organization(s)									
m Performance of services or membership or fundraising solicitations by related organization(s)									
					1m 1n		<u>X</u>		
 n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) o Sharing of paid employees with related organization(s) 									
Sharing of paid employees with related organization(s)									
n Reimbursement naid to re	elated organization(s) for expenses				1p		Х		
d Heimbursement paid by re	Stated organization(s) for expenses				1q		X		
r Other transfer of cash or r	property to related organization(s)				1r		Х		
· ·	property from related organization(s)				1s	Х			
	above is "Yes," see the instructions for information on w				15				
Z if the answer to any of the									
N	(a) ame of related organization	(b) Transaction	(c) Amount involved	(d) Method of determining amount in	volved				
	ante of related organization	type (a-s)	Amount involved	Wethod of determining amount in	voived				
Pocky Mountain	Classical Academy Building	71 (/							
1) Corporation	classical Academy Dailaing	K	2 373 500	Fair Market Value					
	Classical Academy Building	1	2,373,300.	Tail Market Value					
2) Corporation	classical Academy Dulluling	s	2 224 337	Fair Market Value					
2) COI POI acion		<u> </u>	2,224,337.	raii market value					
0)									
3)									
0									
4)			+						
- \									
5)									
6)									

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

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Disprition allocat	opor- late tions?	General manage partner	(k) Percentage ownership
									000) 0000