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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

2010

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning 10/01/10, and ending 09/30/11

B Check if applicable

☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending

C Name of organization

CRAZY HORSE MEMORIAL FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

12151 AVE OF THE CHIEFS

Room/suite

City or town, state or country, and ZIP + 4

CRAZY HORSE SD 57730-9506

D Employer identification number

46-0220678

E Telephone number

605-673-4681

G Gross receipts \$ 7,159,377

F Name and address of principal officer

RUTH ZIOLKOWSKI

12151 AVE OF THE CHIEFS

CUSTER

SD 57730-9506

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.CRAZYHORSE.ORG

H(c) Group exemption number

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1948

M State of legal domicile SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities

SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 25

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 22

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)

5 109

6 Total number of volunteers (estimate if necessary)

6 1

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

1,696,079 3,283,119

9 Program service revenue (Part VIII, line 2g)

3,931,688 3,593,750

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

107,545 122,951

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

-13,020 -65,888

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

5,722,292 6,933,932

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

197,387 251,164

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

2,340,470 2,664,772

16a Professional fundraising fees (Part IX, column (A), line 11a)

13,616 6,365

b Total fundraising expenses (Part IX, column (B), line 25)

375,119

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

2,189,265 2,410,476

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

4,740,738 5,332,777

19 Revenue less expenses Subtract line 18 from line 12

981,554 1,601,155

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

51,868,876 53,077,411

21 Total liabilities (Part X, line 26)

1,853,388 1,615,930

22 Net assets or fund balances Subtract line 21 from line 20

50,015,488 51,461,481

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign
Here

Signature of officer

RUTH ZIOLKOWSKI

PRESIDENT

Type or print name and title

Date

Feb. 7, 2012

Paid

Preparer

Use Only

Print/Type preparer's name

FRED F. KRUSH, CPA

Preparer's signature

Fred F. Krush, CPA 2-1-12

Date

Check ☐ if PTIN

self-employed P00170633

Firm's name KETEL THORSTENSON, LLP

Firm's EIN 46-0257538

Firm's address PO BOX 3140

RAPID CITY, SD 57709-3140

Phone no 605-342-5630

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)

DAA

617

23

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒ **X****1** Briefly describe the organization's mission:**SEE SCHEDULE 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 ☒ No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code) (Expenses \$ **3,587,408** including grants of \$ **251,164**) (Revenue \$ **3,548,621**)

ESTABLISH AN EDUCATIONAL AND CULTURAL MEMORIAL HONORING ALL NORTH AMERICAN TRIBES. WE HAVE OPENED OUR LIVING AND LEARNING CENTER. IN THE PAST YEAR THE LIVING AND LEARNING CENTER WELCOMED 32 STUDENTS OVER THE SUMMER MONTHS. THE STUDENTS TOOK ENGLISH, ALGEBRA AND AMERICAN INDIAN STUDIES COURSES AND WORKED IN PAID INTERNSHIP JOBS AT THE MEMORIAL. THIS PROGRAM IS WORKING IN CONJUNCTION WITH THE UNIVERSITY OF SOUTH DAKOTA.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶ 3,587,408**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	X	
9 Did the organization report an amount in Part X, line 21, 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		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
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, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
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	X	
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a 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		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

☐ Yes ☒ No

Part V Statements Regarding Other IRS Filings and Tax Compliance
Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 16		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 109		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
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.	13b		
c Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

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

Check if Schedule O contains a response to any question in this Part VI

☒**Section A. Governing Body and Management**

		Yes	No
1a	25		
1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a		X
b		
10b		
11a	X	
b		
12a	X	
b	X	
c	X	
12c	X	
13		X
14		X
15		
a	X	
b	X	
15a	X	
15b	X	
16a		X
b		
16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **RUTH ZIOLKOWSKI**

12151 AVENUE OF THE CHIEFS**CRAZY HORSE****SD 57730****605-673-4681**

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

Check if Schedule O contains a response to any question in this Part VII

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RUTH ZIOLKOWSKI PRESIDENT	80.00	X		X				151,667	0	7,954
(2) JADWIGA ZIOLKOWSKI EX VP & SEC.	80.00	X		X				81,033	0	8,447
(3) ANNE ZIOLKOWSKI-CHRISTENSEN OPERATION VP	40.00	X		X				65,552	0	3,952
(4) MONIQUE ZIOLKOWSKI-HOWE RES ARTIST	80.00	X		X				48,533	0	4,860
(5) RICHARD TOBIAS CHAIRMAN	1.00	X						0	0	0
(6) BILL COLSON DIRECTOR	1.00	X						0	0	0
(7) AL CORNELLA DIRECTOR	1.00	X						0	0	0
(8) WARREN HARMING DIRECTOR	1.00	X						0	0	0
(9) DON DUNMIRE DIRECTOR	1.00	X						0	0	0
(10) GARY BROWN DIRECTOR	1.00	X						0	0	0
(11) DR JEFF HENDERSON DIRECTOR	1.00	X						0	0	0
(12) JACK MARSH DIRECTOR	1.00	X						0	0	0
(13) DR SIDNEY GOSS DIRECTOR	1.00	X						0	0	0
(14) MSG WILLIAM O'CONNELL DIRECTOR	1.00	X						0	0	0
(15) WILLIAM TURNER DIRECTOR	1.00	X						0	0	0
(16) JERRY BROWN DIRECTOR	1.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) DON MONTILEAUX DIRECTOR	1.00	X						0	0	0
(18) KENT MUNDON DIRECTOR	1.00	X						0	0	0
(19) RAY TRANKLE DIRECTOR	1.00	X						0	0	0
(20) TOMMIE LOU MOYLE DIRECTOR	1.00	X						0	0	0
(21) GARY RENNER DIRECTOR	1.00	X						0	0	0
(22) JEFF PARKER DIRECTOR	1.00	X						0	0	0
(23) JOHN ROZELL DIRECTOR	1.00	X						0	0	0
(24) CLINTON WAARA DIRECTOR	1.00	X						0	0	0
(25) JAMES EMERY TREASURER	1.00	X						0	0	0
(26) DR. LAUREL VERMILLION DIRECTOR	1.00	X						0	0	0
(27) JOE KONKOL CONTROLLER	50.00			X				57,825	0	7,751
(28)										
1b Sub-total								404,610		32,964
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								404,610		32,964

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
MARK ZIOLKOWSKI CUSTER SD 57730 707 LINCOLN	FORESTRY (BUG TREES), ROCK CRUSH	154,273
RON MOOS CUSTER SD 57730 PO BOX 201	FORESTRY (BUG TREES)	109,294

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,283,119			
	g Noncash contributions included in lines 1a-1f	\$	273,991			
	h Total. Add lines 1a-1f		3,283,119			
Program Service Revenue	2a ADMISSIONS	Busn. Code 900099	3,480,112	3,480,112		
	b TRADEMARK INCOME	900099	95,953			95,953
	c MISCELLANEOUS INCOME	900099	17,685			17,685
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		3,593,750			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		122,873		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real 68,509 (ii) Personal				
b Less rental exps		219,353				
c Rental inc. or (loss)		-150,844				
d Net rental income or (loss)			-150,844	-150,844		
7a Gross amount from sales of assets other than inventory		(i) Securities 1,618 (ii) Other				
b Less cost or other basis & sales exps		1,540				
c Gain or (loss)		78				
d Net gain or (loss)			78			78
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a				
b Less direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19		a 77,510				
b Less direct expenses		b				
c Net income or (loss) from gaming activities			77,510			77,510
10a Gross sales of inventory, less returns and allowances		a 3,268				
b Less cost of goods sold	b 4,552					
c Net income or (loss) from sales of inventory		-1,284			-1,284	
Miscellaneous Revenue		Busn. Code				
11a TIMBER SALES	110000	8,730			8,730	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		8,730				
12 Total revenue. See instructions		6,933,932	3,329,268	0	321,545	

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) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	247,798	247,798		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	3,366	3,366		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	446,452	220,110	197,795	28,547
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,755,872	1,112,727	485,168	157,977
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	52,808	32,306	12,173	8,329
9 Other employee benefits	221,015	155,567	34,050	31,398
10 Payroll taxes	188,625	111,289	50,929	26,407
11 Fees for services (non-employees)				
a Management				
b Legal	6,565		6,565	
c Accounting	25,287		25,287	
d Lobbying				
e Professional fundraising services See Part IV, line 17	6,365			6,365
f Investment management fees	16,023		16,023	
g Other	370,928	132,169	232,466	6,293
12 Advertising and promotion	381,507	286,083	38,156	57,268
13 Office expenses	355,370	248,104	82,851	24,415
14 Information technology				
15 Royalties				
16 Occupancy	453,832	358,917	90,360	4,555
17 Travel	47,503	16,638	10,527	20,338
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	532,879	506,235	26,644	
23 Insurance	25,689	23,120	2,569	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a PROMOTIONAL MEALS/FOOD	80,031	51,268	28,763	
b LASER SHOW	55,109	55,109		
c EQUIPMENT REPAIRS	42,049	18,783	23,266	
d MISCELLANEOUS EXPENSE	10,950	4,496	3,227	3,227
e LICENSES AND OTHER TAXES	6,754	3,323	3,431	
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	5,332,777	3,587,408	1,370,250	375,119
26 Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	1,017,973	1	174,110
	2 Savings and temporary cash investments	503,357	2	541,733
	3 Pledges and grants receivable, net	35,600	3	18,432
	4 Accounts receivable, net	108,244	4	97,775
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	118,254	8	129,661
	9 Prepaid expenses and deferred charges	36,370	9	39,637
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 45,641,475		
	b Less accumulated depreciation	10b 6,348,659		
		38,070,876	10c	39,292,816
	11 Investments—publicly traded securities	4,455,606	11	5,201,993
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	7,522,596	15	7,581,254	
16 Total assets. Add lines 1 through 15 (must equal line 34)	51,868,876	16	53,077,411	
Liabilities	17 Accounts payable and accrued expenses	370,743	17	472,937
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	739,632	22	582,323
	23 Secured mortgages and notes payable to unrelated third parties	662,499	23	492,556
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	80,514	25	68,114
	26 Total liabilities. Add lines 17 through 25	1,853,388	26	1,615,930
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	46,115,679	27	46,877,607
	28 Temporarily restricted net assets	1,275,330	28	1,945,576
	29 Permanently restricted net assets	2,624,479	29	2,638,298
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	50,015,488	33	51,461,481
	34 Total liabilities and net assets/fund balances	51,868,876	34	53,077,411

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,933,932
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,332,777
3	Revenue less expenses Subtract line 2 from line 1	3	1,601,155
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	50,015,488
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-155,162
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	51,461,481

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☐

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

**Open to Public
Inspection**

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. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,144,808	6,282,797	5,257,087	1,696,079	3,283,119	18,663,890
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3,411,079	3,510,819	3,710,854	3,931,688	3,593,750	18,158,190
3 Gross receipts from activities that are not an unrelated trade or business under section 513	110,305	149,080	129,670	100,523	95,953	585,531
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	5,666,192	9,942,696	9,097,611	5,728,290	6,972,822	37,407,611
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		2,000,000	3,500,000		1,000,000	6,500,000
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b		2,000,000	3,500,000		1,000,000	6,500,000
8 Public support. (Subtract line 7c from line 6.)						30,907,611

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	5,666,192	9,942,696	9,097,611	5,728,290	6,972,822	37,407,611
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	128,583	216,168	241,557	186,000	191,382	963,690
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	128,583	216,168	241,557	186,000	191,382	963,690
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,794,775	10,158,864	9,339,168	5,914,290	7,164,204	38,371,301
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	80.55%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	82.96%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	3%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	2%

19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010**Open to Public
Inspection**

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

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

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

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$	65,525
(ii) Assets included in Form 990, Part X	▶ \$	34,138,383

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☒ Public exhibition
 b ☒ Scholarly research
 c ☒ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☒ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,032,357	2,682,262	2,560,452		
b Contributions	13,819	101,002	100,659		
c Net investment earnings, gains, and losses	-53,612	249,093	105,151		
d Grants or scholarships					
e Other expenditures for facilities and programs			84,000		
f Administrative expenses					
g End of year balance	2,992,564	3,032,357	2,682,262		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 5.00 %
 b Permanent endowment ▶ 95.00 %
 c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)	☒	☐
3a(ii)	☐	☒
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,562,657		3,562,657
b Buildings				
c Leasehold improvements				
d Equipment		4,052,211	3,168,226	883,985
e Other		38,026,607	3,180,433	34,846,174
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				39,292,816

Schedule D (Form 990) 2010

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ARTIFACTS AND ARTWORK	6,450,810
(2) COPYRIGHTS AND TRADEMARKS, NET	578,563
(3) BRONZES	290,442
(4) CASH VALUE OF LIFE INSURANCE	145,447
(5) BOOKS FOR LIBRARY, NET	115,992
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	7,581,254

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) CHARITABLE GIFT ANNUITY	68,114
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	68,114

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	6,933,932
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	5,332,777
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,601,155
4	Net unrealized gains (losses) on investments	4	-155,162
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	-155,162
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	1,445,993

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

1	Total revenue, gains, and other support per audited financial statements	1	7,002,675
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-155,162
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	223,905
e	Add lines 2a through 2d	2e	68,743
3	Subtract line 2e from line 1	3	6,933,932
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	6,933,932

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

1	Total expenses and losses per audited financial statements	1	5,556,682
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	223,905
e	Add lines 2a through 2d	2e	223,905
3	Subtract line 2e from line 1	3	5,332,777
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	5,332,777

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4 - COLLECTIONS AND RELATION TO EXEMPT PURPOSE

THE COLLECTION CONTAINS THE CRAZY HORSE MEMORIAL FOUNDATION, NATIVE AMERICAN ARTIFACTS, AND ARTS AND CRAFTS IN AN EFFORT TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

Part XIV. Supplemental Information (continued)

THE EARNINGS OF THE ENDOWMENT FUNDS ARE TO BE USED BY THE FOUNDATION TO MEET THE AREA OF GREATEST NEED.

PART X - LIABILITY UNDER FIN 48 FOOTNOTE

ACCOUNTING GUIDANCE FOR UNCERTAINTY IN INCOME TAXES PRESCRIBES A RECOGNITION THRESHOLD OF MORE LIKELY THAN NOT, AND A MEASUREMENT ATTRIBUTE FOR ALL TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN, IN ORDER FOR THESE TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS.

AT SEPTEMBER 30, 2011, THE FOUNDATION BELIEVES NO SIGNIFICANT UNCERTAIN TAX POSITIONS OR LIABILITIES, OR INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS EXIST. IN ACCORDANCE WITH THE APPLICABLE STATUTE OF LIMITATIONS, THE FOUNDATION'S TAX RETURNS COULD BE AUDITED BY THE INTERNAL REVENUE SERVICE FOR THE YEARS ENDED SEPTEMBER 30, 2008 TO 2011.

PART XI, LINE 8 - RECONCILIATION OF CHANGES - OTHER

CAMPGROUND RENTAL EXPENSE	\$	37,362
LIVING AND LEARNING CENTER EXPENSE	\$	181,991
INVENTORY COST OF SALES	\$	4,552
CAMPGROUND RENTAL EXPENSE	\$	-181,991
LIVING AND LEARNING CENTER EXPENSE	\$	-37,362
INVENTORY COST OF SALES	\$	-4,552

PART XII, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

CAMPGROUND RENTAL EXPENSE	\$	37,362
LIVING AND LEARNING CENTER EXPENSE	\$	181,991
INVENTORY COST OF SALES	\$	4,552

Part XIV Supplemental Information (continued)**PART XIII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER**

CAMPGROUND RENTAL EXPENSE	\$	181,991
LIVING AND LEARNING CENTER EXPENSE	\$	37,362
INVENTORY COST OF SALES	\$	4,552

**SCHEDULE G
(Form 990 or 990-EZ)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding
Fundraising or Gaming Activities**Complete if the organization answered "Yes" to Form 990, Part IV, lines 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 ▶ See separate instructions.

OMB No 1545-0047

2010Open To Public
Inspection

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
- e** ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees
or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☐ Yes ☐ No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be
compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from
registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d)				
	11 Net income summary Combine line 3, column (d), and line 10				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue			77,510	77,510
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☒ Yes % ☒ No	☒ Yes % ☒ No	☒ Yes % ☒ No	
7 Direct expense summary Add lines 2 through 5 in column (d)					
8 Net gaming income summary Combine line 1, column d, and line 7				77,510	

9 Enter the state(s) in which the organization operates gaming activities **SD**

a Is the organization licensed to operate gaming activities in each of these states?

9a ☐ Yes ☒ No

b If "No," explain

THE RAFFLE SALES ARE SOLD AT ONE SITE AND THERE IS NO NEED FOR A GAMING LICENSE

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

10a ☐ Yes ☒ No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 12 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 operated in
- | | | | |
|---|-----------------------------|-----|----------|
| a | The organization's facility | 13a | 100.00 % |
| b | An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► RUTH ZIOLKOWSKI
12151 AVENUE OF THE CHIEFS
Address ► CRAZY HORSE

SD 57730

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b 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 ► JOE KONKOL

Gaming manager compensation ► \$ 500

Description of services provided ► RECONCILES TICKETS SOLD TO CASH RECEIVED

☒ Director/officer
 ☒ Employee
 ☐ Independent contractor

17 Mandatory distributions

- a 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 ► \$

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section, if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	WESTERN DAKOTA VO-TECH 800 MICKELSON DR RAPID CITY SD 57703	46-0340050	3	24,500				SCHOLARSHIP
(2)	RAPID CITY FOOD BANK 814 NORTH MAPEL RAPID CITY SD 57701	36-3293534	3	27,491				FOOD FOR HUNGRY
(3)	OGLEALA LAKOTA COLLEGE PO BOX 490 KYLE SD 57752	23-7135915	3	44,055				SCHOLARSHIP
(4)	SOUTH DAKOTA STATE UNIVERSITY 815 MEDARY AVE BOX 525 BROOKINGS SD 57007	46-0273801	3	6,800				SCHOLARSHIP
(5)	BLACK HILLS STATE UNIVERSITY 1200 UNIVERSITY AVE SPEARFISH SD 57799	23-7428348	3	7,000				SCHOLARSHIP
(6)	UNIVERSITY OF SOUTH DAKOTA PO BOX 5555 VERMILLION SD 57069	46-6018891	3	28,175				SCHOLARSHIP
(7)	NORTHERN STATE UNIVERSITY 620 15TH AVE SE BECKMAN BLD ABERDEEN SD 57401	23-7002314	3	10,000				SCHOLARSHIP
(8)	SITTING BULL COLLEGE RR1 FT. YATES ND 58538	23-7373765	3	11,000				SCHOLARSHIP
(9)	PRESENTATION COLLEGE 1500 N MAIN ST ABERDEEN SD 57401	46-0280847	3	9,350				SCHOLARSHIP

2 Enter total number of section 501(c)(3) and government organizations

▶ 12

3 Enter total number of other organizations

▶

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

DAA

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☐ Yes ☐ No

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	SD SCHOOL OF MINES & TECHNOLOGY 501 E ST JAMES RAPID CITY SD 57701	46-6011771	3	6,000				SCHOLARSHIP
(2)	DAKOTA WESLEYAN UNIVERSITY 1200 W UNIVERSITY WAY MITCHELL SD 57301	46-0224589	3	5,500				SCHOLARSHIP
(3)	CRAZY HORSE STAMPEDE RODEO 12151 AVE OF THE CHIEFS CRAZY HORSE SD 57730	46-0435552	3	13,010				SPONSORSHIP
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

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

DAA

Schedule I (Form 990) (2010)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

CRAZY HORSE MAKES CONTRIBUTIONS TO THE VARIOUS ACCREDITED INSTITUTIONS FOR SCHOLARSHIPS WITH THE REQUIREMENT THAT THE SCHOLARSHIP GOES TO NATIVE AMERICAN STUDENTS TO HELP FURTHER THEIR EDUCATION. THE INSTITUTION DECIDES WHICH STUDENTS WILL RECEIVE THE SCHOLARSHIPS AND PERIODICALLY PROVIDES CRAZY HORSE WITH A LISTING OF THESE INDIVIDUALS SO THAT CRAZY HORSE CAN MONITOR THAT THE FUNDS WENT TO NATIVE AMERICAN STUDENTS.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

► **Complete if the organization answered "Yes" to Form 990,**
Part IV, line 23.

► **Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

2010

Open To Public
Inspection

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

Part I **Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in 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 (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| ☒ 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 in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
b Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
b Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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 in 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 are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	RUTH ZIOLKOWSKI	(i) 151,667	(ii) 0	(iii) 0	4,550	3,404	159,621	0
2		(i)	(ii)	(iii)				0
3		(i)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
16		(i)	(ii)	(iii)				

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

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**Open To Public
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CRAZY HORSE MEMORIAL FOUNDATION

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year
under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
RUTH ZIOLKOWSKI - CONTRACT FOR DEED										
(1) PURCHASE OF LAND & BUILDINGS	X		1,940,000	582,323		X	X		X	
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total				▶ \$ 582,323						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Part IVBusiness Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
(1) KORCZAK'S HERITAGE	FAMILY	95,953	ROYALTIES		X
(2) MARK ZIOLKOWSKI	FAMILY	154,273	INDEP. CONTRACTOR		X
(3) ADAM ZIOLKOWSKI	FAMILY	55,004	PAYROLL		X
(4) CAS ZIOLKOWSKI	FAMILY	69,386	PAYROLL		X
(5) DAWN ZIOLKOWSKI	FAMILY	27,370	PAYROLL		X
(6)					
(7)					
(8)					
(9)					
(10)					

Part VSupplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

SCHEDULE L, PART V - ADDITIONAL INFORMATION

AS NOTED IN SCHEDULE O, KORCZAK'S HERITAGE IS REIMBURSED BY THE FOUNDATION FOR SALARIES PAID TO OFFICERS WHO ALLOCATE THEIR TIME BETWEEN THE TWO ORGANIZATIONS.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

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Open To Public Inspection

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
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Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	3	54,725	EXPERT OPINION
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (EXPLOSIVE/EQUIP)	X	21	130,442	COST
26 Other ► (TRAVEL)	X	2	3,456	COST
27 Other ► (PROFESS FEES)	X	9	85,368	COST
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29 0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31	X	
32a		X

Part II . **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

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Employer identification number
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FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS. THE FOUNDATION DEMONSTRATES ITS COMMITMENT TO THIS ENDEAVOR BY CONTINUING THE PROGRESS ON THE WORLD'S LARGEST SCULPTURAL UNDERTAKING BY CARVING A MEMORIAL OF LAKOTA LEADER CRAZY HORSE; BY PROVIDING EDUCATIONAL AND CULTURAL PROGRAMMING; BY ACTING AS A REPOSITORY FOR NATIVE AMERICAN ARTIFACTS, ARTS AND CRAFTS THROUGH THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN EDUCATIONAL AND CULTURAL CENTER; AND BY ESTABLISHING AND OPERATING THE INDIAN UNIVERSITY OF NORTH AMERICA AND, WHEN PRACTICAL, A MEDICAL TRAINING CENTER FOR AMERICAN INDIANS.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

RUTH ZIOLKOWSKI

MONIQUE ZIOLKOWSKI-HOWE

PRESIDENT

DIRECTOR

FAMILY RELATIONSHIP

RUTH ZIOLKOWSKI

JADWIGA ZIOLKOWSKI

PRESIDENT

EXECUTIVE VP

FAMILY RELATIONSHIP

RUTH ZIOLKOWSKI

ANNE ZIOLKOWSKI-CHRISTENSEN

PRESIDENT

OPERATION VP

FAMILY RELATIONSHIP

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE BOARD OF DIRECTORS IS PROVIDED A COPY OF THE FORM 990 PRIOR TO FILING.
THE FORM 990 IS PREPARED BY A LICENSED CPA. THE CONTROLLER AND THE
PRESIDENT REVIEW AND APPROVE THE 990 PRIOR TO THE PRESIDENT SIGNING THE
990.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
THE CONFLICT OF INTEREST POLICY COVERS THE BOARD OF DIRECTORS AND IS
REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS. IN ADDITION, AT THE BEGINNING
OF EACH MEETING, THE CHAIRMAN OF THE BOARD INQUIRES IF ANY MEMBER HAS A
CONFLICT OF INTEREST WITH THE AGENDA AND IF SO WHAT THE CONFLICT IS. IF
THERE IS A CONFLICT OF INTEREST, THE BOARD WILL DECIDE WHETHER TO PROCEED
WITH THE ITEM AND IF SO, THE MEMBER WITH THE CONFLICT IS EXCLUDED FROM
VOTING.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE PRESIDENT'S COMPENSATION IS BASED ON A YEARLY PERFORMANCE REVIEW
PERFORMED BY THE COMPENSATION COMMITTEE, WHICH IS COMPOSED OF INDEPENDENT
BOARD MEMBERS. THE COMPENSATION COMMITTEE ALSO REVIEWS SALARIES OF OTHER
LARGE NONPROFIT AND GOVERNMENTAL ORGANIZATIONS TO ASSIT IN DETERMINING
THE PRESIDENT'S COMPENSATION.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
ON AN ANNUAL BASIS THE COMPENSATION COMMITTEE DEVELOPS A RANGE OF RAISES
FOR THE EMPLOYEES OF THE ORGANIZATION BASED ON THEIR KNOWLEDGE OF OTHER
ORGANIZATIONS IN THE AREA. THE PRESIDENT, EXECUTIVE VICE PRESIDENT AND
ADMINISTRATIVE VICE PRESIDENT USE THIS RANGE TO DETERMINE THE COMPENSATION

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

FOR THE CONTROLLER.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE ORGANIZATION WILL MAKE THEIR GOVERNING DOCUMENTATION AVAILABLE TO THE
PUBLIC UPON REQUEST. AFTER RECEIVING THE REQUEST, ITEMS WILL EITHER BE
MAILED OR BE AVAILABLE FOR PICK UP.

FORM 990, PART VII - ADDITIONAL INFORMATION

OFFICER REPORTABLE COMPENSATION IS PAID THROUGH KORCZAK'S HERITAGE, A
COMPANY 100% OWNED BY THE ZIOLKOWSKI FAMILY. WAGES ARE THEN ALLOCATED
TO THE FOUNDATION BASED ON ACTUAL TIME SPENT ON FOUNDATION ACTIVITIES.

FORM 990, PART XI, LINE 5 - OTHER CHANGES IN NET ASSETS EXPLANATION
UNREALIZED LOSS ON INVESTMENTS