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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www IRS gov/form990*

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 10-01-2017 , and ending 09-30-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final 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) | Room/suite
12151 AVENUE OF THE CHIEFS

City or town, state or province, country, and ZIP or foreign postal code
CRAZY HORSE, SD 577308900

D Employer identification number
46-0220678

E Telephone number
(605) 673-4681

G Gross receipts $ 15,376,644

F Name and address of principal officer
JADWIGA ZIOLKOWSKI
12151 AVE OF THE CHIEFS
CUSTER, SD 577309506

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW CRAZYHORSEMEMORIAL ORG

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
OUR MISSION IS EXPLAINED IN SCH O IN ADDITION TO THE PROGRAM COSTS INCLUDED IN THE 990, WE HAVE INVESTED OVER 46M IN THE MOUNTAIN CARVING AND NATIVE AMERICAN ART/ARTIFACTS DISPLAYED IN THE INDIAN MUSEUM OF NORTH AMERICA

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**	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	21
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	**5**	143
6	Total number of volunteers (estimate if necessary)	**6**	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	7,049,294	7,333,090
9	Program service revenue (Part VIII, line 2g)	4,924,220	4,802,361
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	257,693	315,789
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	148,344	118,852
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,379,551	12,570,092
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	166,442	166,836
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,182,088	3,528,823
16a	Professional fundraising fees (Part IX, column (A), line 11e)	280,400	245,538
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,214,670		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,866,664	2,921,629
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	6,495,594	6,862,826
19	Revenue less expenses Subtract line 18 from line 12	5,883,957	5,707,266

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	81,129,750	85,515,434
21	Total liabilities (Part X, line 26)	9,111,336	7,919,113
22	Net assets or fund balances Subtract line 21 from line 20	72,018,414	77,596,321

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

****** 2019-01-21
Signature of officer Date

JADWIGA ZIOLKOWSKI CEO/SECR/DIR PUB AFF
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JEAN SMITH CPA	JEAN SMITH CPA	2019-01-21		P00479382

Firm's name ▶ KETEL THORSTENSON LLP — Firm's EIN ▶ 46-0257538
Firm's address ▶ PO BOX 3140, RAPID CITY, SD 577093140 — Phone no (605) 342-5630

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS SINCE ITS FOUNDING IN 1948 BY SCULPTOR KORCZAK ZIOLKOWSKI, THROUGH AN INVITATION FROM CHIEF HENRY STANDING BEAR, THE FOUNDATION HAS DEMONSTRATED ITS COMMITMENT TO FULFILLING THE MISSION THROUGH THREE MAJOR PROJECTS- BY CARVING THE WORLD'S LARGEST SCULPTURE TO HONOR THE INDIGENOUS PEOPLES OF NORTH AMERICA, BY ESTABLISHING AND OPERATING THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN EDUCATIONAL AND CULTURAL CENTER, AND BY DEVELOPING AND MANAGING THE INDIAN UNIVERSITY OF NORTH AMERICA, AND WHEN PRACTICAL, A MEDICAL TRAINING CENTER EACH IS EXPLAINED BELOW

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

4a (Code) (Expenses $ 4,232,905 including grants of $ 166,836) (Revenue $ 4,690,504)

See Additional Data

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 ▶** 4,232,905

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*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
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*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
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*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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)	17	Yes	
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*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	Yes	

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
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*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	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*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
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*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
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*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	28		
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**		Yes	
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**	143		
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**		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
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 as charitable contributions? . . .	**6a**			No
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**		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			No
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**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			
10	**Section 501(c)(7) organizations.** Enter				
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**			No
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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	23		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		Yes	
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? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
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*	**9**			No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶ AL , AK , AR , CA , CO , CT , FL , GA , HI , IL , KS , KY , LA , MA , MD , ME , MI , MN , MS , NC , ND , NH , NJ , NM , NV , NY , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WI , WV , DC

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶JADWIGA 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 or note to any line in this Part VII . . . . . ☑

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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) MONIQUE ZIOLKOWSKI CEO/DIR OF M	40 00	X		X				162,885	0	16,726
(2) JADWIGA ZIOLKOWSKI CEO/SECR/DIR	40 00	X		X				162,885	0	29,925
(3) MARY ABU-GHAZALEH DIRECTOR	1 00	X						0	0	0
(4) DR RICHARD GOWEN DIRECTOR	1 00	X						0	0	0
(5) DR JEFF HENDERSON DIRECTOR	1 00	X						0	0	0
(6) GARY BROWN DIRECTOR	1 00	X						0	0	0
(7) KAY JORGENSEN DIRECTOR	1 00	X						0	0	0
(8) DON MONTILEAUX DIRECTOR	1 00	X						0	0	0
(9) JOE DOBBS CHAIRMAN	1 00	X		X				0	0	0
(10) F JOSEPH DUBRAY DIRECTOR	1 00	X						0	0	0
(11) GARY RENNER DIRECTOR	1 00	X						0	0	0
(12) DAVE SCHMIDT DIRECTOR	1 00	X						0	0	0
(13) RICHARD TOBIAS DIRECTOR	1 00	X						0	0	0
(14) AMANDA SCOTT DIRECTOR	1 00	X						0	0	0
(15) DR LAUREL VERMILLION DIRECTOR	1 00	X						0	0	0
(16) MARY SCULL DIRECTOR	1 00	X						0	0	0
(17) DAN WARREN 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) LLOYD SOHL TREASURER	1 00	X		X				0	0	0
(19) HEIDI ZIOLKOWSKI DIRECTOR	1 00	X						0	0	0
(20) IVAN SORBEL DIRECTOR	1 00	X						0	0	0
(21) DR SIDNEY GOSS VICE CHAIRMA	1 00	X		X				0	0	0
(22) WES SHELTON DIRECTOR	1 00	X						0	0	0
(23) DAVID OLSON DIRECTOR	1 00	X						0	0	0
(24) LAURIE BECVAR COO/PRESIDEN	50 00			X				163,633	0	56,748
(25) JOSEPH KONKOL VP FINANCE	50 00			X				82,271	0	20,496
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								571,674		123,895

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 3

			Yes	No
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*	**3**		No
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*	**4**	Yes	
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*	**5**		No

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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
QUINN CONSTRUCTION, 4404 UNIVERSAL DRIVE RAPID CITY, SD 57702	CONSTRUCTION	1,528,723
THE ABBEY GROUP, 201 MAIN STREET SUITE 300 RAPID CITY, SD 57701	FUNDRAISING	347,293
MARK ZIOLKOWSKI, 707 LINCOLN CUSTER, SD 57730	FORESTRY/ROCK	136,617

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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 7,333,090			
	g Noncash contributions included in lines 1a-1f $ 2,474,320				
	h Total. Add lines 1a-1f . . . . . ▶	7,333,090			
Program Service Revenue		Business Code			
	2a ADMISSIONS	900099	4,644,948	4,644,948	
	b ~~TRADEMARK INCOME~~	900099	115,989		115,989
	c ~~MISCELLANEOUS INCOME~~	611710	23,531		23,531
	d ~~INDIAN UNIVERSITY FEES~~	900099	17,893	17,893	
	e				
	f All other program service revenue				
	g Total. Add lines 2a–2f . . . . ▶	4,802,361			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	279,523			279,523
	4 Income from investment of tax-exempt bond proceeds ▶				
	5 Royalties . . . . . ▶				
	6a Gross rents: (i) Real 81,696; (ii) Personal				
	b Less rental expenses: (i) Real 54,033				
	c Rental income or (loss): (i) Real 27,663				
	d Net rental income or (loss) . . . . . ▶	27,663	27,663		
	7a Gross amount from sales of assets other than inventory: (i) Securities 2,765,726				
	b Less cost or other basis and sales expenses: (i) Securities 2,729,460				
	c Gain or (loss): (i) Securities 36,266				
	d Net gain or (loss) . . . . . ▶	36,266			36,266
	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 112,475				
	b Less direct expenses . . . b 20,500				
	c Net income or (loss) from gaming activities . . ▶	91,975			91,975
	10a Gross sales of inventory, less returns and allowances . . a 1,773				
	b Less cost of goods sold . . b 2,559				
	c Net income or (loss) from sales of inventory . . ▶	-786			-786
	Miscellaneous Revenue / Business Code				
	11a				
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a–11d . . . . . ▶				
	12 Total revenue. See Instructions . . . . . ▶	12,570,092	4,690,504		546,498

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	161,436	161,436		
2 Grants and other assistance to domestic individuals See Part IV, line 22	5,400	5,400		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	721,390	171,967	460,441	88,982
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	2,039,332	1,390,963	282,663	365,706
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	64,601	43,955	9,275	11,371
9 Other employee benefits	486,110	305,702	96,655	83,753
10 Payroll taxes	217,390	126,433	55,474	35,483
11 Fees for services (non-employees)				
a Management				
b Legal	42,960		42,960	
c Accounting	28,490		28,490	
d Lobbying				
e Professional fundraising services See Part IV, line 17	245,538			245,538
f Investment management fees	26,123		26,123	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	208,562	111,207	87,025	10,330
12 Advertising and promotion	418,069	288,644	7,621	121,804
13 Office expenses	552,567	302,030	144,688	105,849
14 Information technology				
15 Royalties				
16 Occupancy	516,474	446,236	65,389	4,849
17 Travel	161,026	30,526	18,658	111,842
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	618,830	575,511	30,942	12,377
23 Insurance	24,082	19,266	4,816	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a CULTURAL CENTER PROGRAM	145,394	145,394		
b PROMOTIONAL MEALS/FOOD	105,312	73,719	31,593	
c EQUIPMENT REPAIRS	40,278	22,457	1,035	16,786
d LICENSES AND OTHER TAXES	17,487	3,600	13,887	
e All other expenses	15,975	8,459	7,516	
25 **Total functional expenses.** Add lines 1 through 24e	6,862,826	4,232,905	1,415,251	1,214,670
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	1,905,772	1	1,123,528
	2	Savings and temporary cash investments	3,544,294	2	2,658,391
	3	Pledges and grants receivable, net	201,432	3	1,196,704
	4	Accounts receivable, net	138,230	4	131,743
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other 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) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	273,808	8	266,879
	9	Prepaid expenses and deferred charges	217,466	9	173,558
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 64,650,551			
	b	Less accumulated depreciation — 10b: 10,151,334	51,309,329	10c	54,499,217
	11	Investments—publicly traded securities	14,878,813	11	16,931,008
	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	8,660,606	15	8,534,406
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	81,129,750	16	85,515,434
Liabilities	17	Accounts payable and accrued expenses	704,259	17	699,198
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	1,517,389	24	1,392,798
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,889,688	25	5,827,117
	26	**Total liabilities.** Add lines 17 through 25	9,111,336	26	7,919,113
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	61,345,301	27	63,642,397
	28	Temporarily restricted net assets	8,002,057	28	11,024,685
	29	Permanently restricted net assets	2,671,056	29	2,929,239
		Organizations that do not follow SFAS 117 (ASC 958), 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	72,018,414	33	77,596,321
	34	Total liabilities and net assets/fund balances	81,129,750	34	85,515,434

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,570,092
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,862,826
3	Revenue less expenses Subtract line 2 from line 1	3	5,707,266
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	72,018,414
5	Net unrealized gains (losses) on investments	5	-129,359
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	77,596,321

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ 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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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?	3a		No
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	3b		

Additional Data

Software ID:

Software Version:

EIN: 46-0220678

Name: CRAZY HORSE MEMORIAL FOUNDATION

Form 990 (2017)

Form 990, Part III, Line 4a:

CRAZY HORSE MEMORIAL FOUNDATION IS FULFILLING ITS MISSION BY CARVING THE WORLD'S LARGEST SCULPTURE OF LAKOTA LEADER CRAZY HORSE(TASUNKE WITCO, C 1840-1877)RIDING HIS STEED OUT OF THE GRANITE OF THE BLACK HILLS (HE SAPA)GESTURING FORWARD AS HE PROCLAIMS, "MY LANDS ARE WHERE MY DEAD LIE BURIED " THE SCULPTURE IS TO BE A FITTING SYMBOL HONORING THE INDIGENOUS PEOPLES OF NORTH AMERICA AND FOR ALL HUMANITY LAKOTA ELDERS CHOSE CRAZY HORSE AS THE NATIVE AMERICAN TO REPRESENT THEIR VISION BECAUSE CRAZY HORSE WAS A GREAT HERO CRAZY HORSE IS REMEMBERED AND REVERED FOR HIS SKILL IN BATTLE, HIS CHARACTER AND LOYALTY, AND FOR HIS DEDICATION TO HIS PERSONAL VISION OF SERVICE TO HIS PEOPLE AND THE PRESERVATION OF THEIR VALUED CULTURE (FURTHER EXPLANATION IS INCLUDED IN SCHEDULE O) THE COLOSSAL MOUNTAIN CARVING WILL BE 641 FEET LONG AND 563 FEET HIGH WHEN COMPLETE CRAZY HORSE'S COMPLETED HEAD CURRENTLY STANDS 87 FEET AND 6 INCHES HIGH COMPARISONS TO OTHER FAMOUS LANDMARKS PROVIDE PERSPECTIVE, FOR EXAMPLE, THE STATUE OF LIBERTY IS 305 FEET TALL, THE WASHINGTON MONUMENT IS 554 FEET AND 7 INCHES HIGH, AND THE GREAT PYRAMID OF GIZA IN EGYPT STANDS 455 FEET TALL THE CURRENT PHASE OF THE WORK IS CARVING CRAZY HORSE'S HAND, HAIRLINE, RIGHT SHOULDER, AND PART OF THE HORSE'S MANE AND HEAD THE MOUNTAIN CREW USES LABOR-INTENSIVE TECHNIQUES FOR THIS DELICATE PHASE OF CARVING THE CHANGES ON THE MONUMENTAL SCULPTURE ARE BECOMING MORE AND MORE VISIBLE FROM THE VISITOR CENTER, WHICH IS ABOUT ONE MILE AWAY CRAZY HORSE MEMORIAL IS AN ACTIVE MOUNTAIN CARVING SITE AND A MODERN WONDER OF THE WORLD AT FIRST IT MAY SEEM THAT THE GREAT CARVING IS THE WHOLE POINT OF CRAZY HORSE MEMORIAL FOUNDATION THE CARVING IS CERTAINLY CENTRAL AS A MARVEL OF LANDSCAPE, ART, AND ENGINEERING, BUT THE SHARED VISION TO HONOR AND PRESERVE THE CULTURE OF AMERICAN INDIANS INVOLVES FAR MORE CRAZY HORSE MEMORIAL FOUNDATION IS NOT MERELY AN ENDURING TRIBUTE, BUT ALSO A LIVING MEMORIAL, EDUCATING ALL WHO ENCOUNTER IT THE EDUCATIONAL AND CULTURAL PROGRAMS AND ACTIVITIES OF CRAZY HORSE MEMORIAL FOUNDATION'S INDIAN MUSEUM OF NORTH AMERICA, NATIVE AMERICAN AND EDUCATIONAL CULTURAL CENTER, AND THE INDIAN UNIVERSITY OF NORTH AMERICA BRING TO REALITY THE MEMORIAL'S EDUCATIONAL AND HUMANITARIAN PURPOSE THE INDIAN MUSEUM OF NORTH AMERICA IS HOME TO AN EXTRAORDINARY COLLECTION OF ART AND ARTIFACTS REFLECTING THE DIVERSE HISTORIES AND CONTEMPORARY CULTURES OF THE AMERICAN INDIAN PEOPLE THROUGHOUT NORTH AMERICA THE MUSEUM WAS OFFICIALLY DEDICATED ON MAY 30, 1973, AND IT HAS GROWN SINCE ITS HUMBLE BEGINNINGS EXHIBITS ARE CURRENTLY CHOSEN FROM OVER 11,000 ACCESSIONED PIECES OF ART AND ARTIFACTS REPRESENTING NATIVE CULTURES THROUGHOUT NORTH AMERICA FROM MAY THROUGH OCTOBER, THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN AND EDUATIONAL CULTURAL CENTER COME ALIVE WITH NATIVE ARTISTS, MUSIC, DANCE, AND NUMEROUS EDUCATIONAL OPPORTUNITIES FOR VISITORS OF ALL AGES ART SHOW VISUAL ARTISTS, INDIVIDUAL PERFORMING ARTISTS, NATIONAL AND LOCAL PERFORMANCE GROUPS, LECTURERS OF VARIOUS BACKGROUNDS AND DISCIPLINES, ARTISTS IN RESIDENCE, AND ARTISTS IN THE MARKETPLACE PARTICIPATED IN THE MEMORIAL'S CULTURAL PROGRAMS DURING THE 2018 SUMMER SEASON NATIVE AMERICAN ARTISTS RANGED IN DISCIPLINE FROM NAVAJO JEWELRY, TO BEADWORK,POTTERY, RUG WEAVING, AD PUPPET COMEDY, TO GRASS AND TRADITIONAL DANCERS, NATIVE FLUTE MUSIC, AND HOOP DANCERS COUPLED WITH INTERPRETIVE TOURS OF THE MUSEUM AND CULTURAL CENTER, VISITORS IMMERSED THEMSELVES IN LESSONS TEACHING RESPECT FOR NATIVE HISTORY AND CONTEMPORARY PRACTICE, WHICH SERVED TO PROTECT THE LIVING HERITAGE OF NATIVE AMERICAN CULTURE THE INDIAN UNIVERSITY OF NORTH AMERICA COMMENCED ITS FIRST ACADEMIC PROGRAM IN THE SUMMER OF 2010 IN A NEWLY CONSTRUCTED INSTRUCTIONAL AND RESIDENTIAL FACILITY THE SUMMER PROGRAM ADVANCES THE EDUCATIONAL GOALS OF CRAZY HORSE MEMORIAL FOUNDATION BY SUPPORTING STUDENTS THROUGH THEIR FIRST SEMESTER OF COLLEGE AND THROUGH AN UPPER LEVEL EXPERIENCE FOR SELECT RETURNING STUDENTS AS PART OF THE PROGRAM, ALL STUDENTS ARE OFFERED CREDIT-BEARING,PAID INTERNSHIPS AT THE MEMORIAL FIRST-YEAR STUDENTS COMPLETE 12 CREDIT HOURS, AND THE UPPER LEVEL PROGRAM EXTENDS 3 CREDIT HOURS TO EACH STUDENT COMPLETING AN EXPERIENTIAL LEADERSHIP CLASS CRAZY HORSE MEMORIAL FOUNDATION FUNDS THE STUDENT TUITION, BOOKS, STUDENT PAID INTERNSHIPS, FACULTY AND STAFF SALARIES, FACULTY FOOD AND LODGING, AND A MAJORITY OF THE STUDENT LODGING AND FOOD COSTS SINCE ITS INCEPTION IN 2010, IN PARTNERSHIP WITH THE UNIVERSITY OF SOUTH DAKOTA, 251 STUDENTS FROM 40 DIFFERENT NATIVE NATIONS AND 20 STATES HAVE BEEN SERVED THE UNIVERSITY CAN ACCOMMODATE UP TO 38 STUDENTS EACH SUMMER THE OVER-ARCHING GOAL OF THE DISTINCTIVE SUMMER PROGRAM IS TO INCREASE COLLEGE PERSISTENCE AND COLLEGE GRADUATION OF NATIVE AMERICAN STUDENTS EACH FALL, FOUNDATION STAFF RESEARCHES THE HIGHER EDUCATION STATUS OF STUDENTS WHO SUCCESSFULLY COMPLETED THE PROGRAM AND CONTINUED THEIR STUDIES AT OVER 40 DIFFERENT COLLEGES AND UNIVERSITIES THROUGHOUT THE UNITED STATES THE HIGH SCHOOL DROPOUT RATE FOR AMERICAN INDIAN STUDENTS IS 11%, COMPARED TO 4% FOR WHITES, 2% FOR ASIANS, AND 7% FOR BLACKS AMERICAN INDIAN AND ALASKAN NATIVE STUDENTS CONTINUE TO HAVE THE LOWEST COLLEGE ENROLLMENT RATES OF ANY STUDENT COHORT STUDYING AT MAINSTREAM COLLEGES AND UNIVERSITIES IN THE UNITED STATES, 33% OF WHITE ADULTS THE AGE OF 25 OR OLDER POSSESS A BACHELOR'S DEGREE, COMPARED TO 52% OF ASIANS, 19% OF BLACKS, AND 15% OF NATIVE AMERICANS CHRONICLE OF HIGHER EDUCATION (AUGUST 18, 2017) ALMANAC OF HIGHER EDUCATION VOL LXIII NO 43 COLLEGE PERSISTENCE AND GRADUATION OF AMERICAN INDIAN AND ALASKA NATIVE STUDENTS REMAIN A SIGNIFICANT PROBLEM THE SIX YEAR COLLEGE GRADUATION RATE FOR FIRST-TIME, FULL-TIME STUDENTS PURSUING A BACHELOR'S DEGREE AT A 4-YEAR DEGREE GRANTING COLLEGE IS 41% FOR AMERICAN INDIAN/ALASKA NATIVE STUDENTS COMPARED TO THE GENERAL POPULATION OF 59% NATIONAL CENTER FOR EDUCATIONAL STATISTICS (2016) STATUS AND TRENDS IN THE EDUCATION OF RACIAL AND ETHNIC GROUPS RETRIEVED FROM HTTP //NCES ED GOV/PUBSEARCH OTHER STUDIES REPORT EVEN LOWER COLLEGE RETENTION AND COLLEGE GRADUATION RATES EACH YEAR, THE ADMINISTRATORS AND FACULTY CONDUCT RESEARCH TO ASSESS THE COLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF FORMER SUMMER POGRAM STUDENTS THE COLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF RESPONDENTS HAVE RANGED FROM 75-87% GRADUATES ARE EMPLOYED AS TEACHERS, NURSES, A POLICE MAN, COUNSELORS, A MUSEUM PROFESSIONAL, A TELEVISION REPORTER, A DENTAL HYGIENIST, AND IN NUMEROUS PROFESSIONAL BUSINESS CAREERS OVER 50% OF THE GRADUATES ARE EMPLOYED IN NATIVE-LED ORGANIZATIONS CRAZY HORSE MEMORIAL FOUNDATION ACCEPTS NO GOVERNMENT FUNDING FOR ITS PROGRAMS OR ACTIVITIES THE MEMORIAL IS SUSTAINED BY CONTRIBUTIONS AND ADMISSION TO THE MEMORIAL CHARITABLE GIFTS ARE RECEIVED FROM INDIVIDUALS THROUGHOUT THE UNITED STATES AND THE WORLD, GIVING TESTIMONY TO THE FACT THAT CRAZY HORSE MEMORIAL FOUNDATION IS AN EDUCATIONAL AND HUMANITARIAN EFFORT OF INTERNATIONAL SCOPE

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2017

Open to Public Inspection

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 12, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170 (b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

10 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s)

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

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")						
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)2013	(b)2014	(c)2015	(d)2016	(e)2017	(f)Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First 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 2017 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2016 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2017.** 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—2016.** 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—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	3,170,752	5,339,852	3,734,886	7,049,294	7,333,090	26,627,874
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	3,884,538	4,521,033	4,617,027	4,880,942	4,744,537	22,648,077
3 Gross receipts from activities that are not an unrelated trade or business under section 513	862,471	333,594	244,060	253,649	253,768	1,947,542
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	7,917,761	10,194,479	8,595,973	12,183,885	12,331,395	51,223,493
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	500,000	1,032,299	995,102	1,349,417	1,146,101	5,022,919
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	312,150	1,918,536	464,499	2,529,260	3,095,564	8,320,009
c Add lines 7a and 7b	812,150	2,950,835	1,459,601	3,878,677	4,241,665	13,342,928
8 **Public support.** (Subtract line 7c from line 6)						37,880,565

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	7,917,761	10,194,479	8,595,973	12,183,885	12,331,395	51,223,493
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	379,995	286,882	228,232	194,795	279,523	1,369,427
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	379,995	286,882	228,232	194,795	279,523	1,369,427
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 VI)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)	8,297,756	10,481,361	8,824,205	12,378,680	12,610,918	52,592,920

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 2017 (line 8, column (f) divided by line 13, column (f))	15	72 030 %
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	77 520 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2017** (line 10c, column (f) divided by line 13, column (f))	17	3 000 %
18	Investment income percentage from **2016** Schedule A, Part III, line 17	18	3 000 %

19a **33 1/3% support tests—2017.** 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—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- a ☐ The organization satisfied the Activities Test Complete **line 2** below
- b ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- c ☐ The organization supported a governmental entity Describe in **Part VI** how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard*	3b		

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

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

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

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI)			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2017**	**(iii) Distributable Amount for 2017**
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 **Excess distributions carryover to 2018.** Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:

Software Version:

EIN: 46-0220678

Name: CRAZY HORSE MEMORIAL FOUNDATION

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

Facts And Circumstances Test

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493021002099

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

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" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in 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" on Form 990, Part IV, line 7.

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

☐ Preservation of land for public use (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 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, handling of violations, and enforcing conservation easements during the year ▶ _____

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

8 Does each conservation easement reported on line 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 XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under 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 XIII, 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) Revenue included on Form 990, Part VIII, line 1 ▶ $ 176,910

(ii) Assets included in Form 990, Part X ▶ $ 46,895,780

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 Revenue included on 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 XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII ☐

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

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	4,637,645	4,075,948	3,749,746	3,869,181	3,722,911
b Contributions	258,183	5,361	9,648	10,476	3,074
c Net investment earnings, gains, and losses	288,253	556,336	316,440	-129,911	243,196
d Grants or scholarships					
e Other expenditures for facilities and programs	107,000		114		100,000
f Administrative expenses					
g End of year balance	5,077,081	4,637,645	4,075,948	3,749,746	3,869,181

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 2 710 %
- b Permanent endowment ▶ 57 700 %
- c Temporarily restricted endowment ▶ 39 590 %

The percentages on lines 2a, 2b, and 2c should equal 100%

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

	Yes	No
(i) unrelated organizations	3a(i)	No
(ii) related organizations	3a(ii)	No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,055,863		4,055,863
b Buildings		13,711,404	5,513,849	8,197,555
c Leasehold improvements				
d Equipment		8,002,907	4,637,485	3,365,422
e Other		38,880,377		38,880,377
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				54,499,217

Part VII **Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) ARTIFACTS AND ARTWORK	7,724,961
(2) COPYRIGHTS AND TRADEMARKS, NET	433,313
(3) BRONZES	290,442
(4) BOOKS FOR LIBRARY, NET	85,690
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	8,534,406

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
AMOUNTS HELD FOR OTHERS	5,620,450
DEFERRED COMPENSATION LIABILITY	206,667
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	5,827,117

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

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

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

1	Total revenue, gains, and other support per audited financial statements			1	12,517,825
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-129,359		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	77,092		
e	Add lines **2a** through **2d**			2e	-52,267
3	Subtract line **2e** from line **1**			3	12,570,092
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 XIII)	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	12,570,092

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

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

1	Total expenses and losses per audited financial statements			1	6,939,918
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 XIII)	2d	77,092		
e	Add lines **2a** through **2d**			2e	77,092
3	Subtract line **2e** from line **1**			3	6,862,826
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 XIII)	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	6,862,826

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 46-0220678
Name: CRAZY HORSE MEMORIAL FOUNDATION

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART III, LINE 4	THE COLLECTION CONTAINS THE CRAZY HORSE MEMORIAL MOUNTAIN CARVING AND NATIVE AMERICAN ART AND ARTIFACTS WHICH PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF TH E NORTH AMERICAN INDIANS

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART V, LINE 4	THE EARNINGS OF THE ENDOWMENT FUNDS ARE TO BE USED BY THE FOUNDATION TO MEET THE AREA OF G REATEST NEED IN SUPPORT OF THE OVERALL FOUNDATION MISSION OF HONORING THE CULTURE, TRADITI ON, AND LIVING HERITAGE OF NORTH AMERICAN INDIANS IT IS THE HOPE OF THE FOUNDATION THAT T HE ENDOWMENT WILL GROW TO A LEVEL THAT WILL SUSTAIN OPERATIONS AND CREATE LESS RELIANCE ON ANNUAL CONTRIBUTIONS

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 3, PART X	THE FOUNDATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS NOT CONSIDERED A "PRIVATE FOUNDATION" UNDER SECTION 509(A) AT SEPTEMBER 30, 2018 AND 2017, THE FOUNDATION BELIEVES NO SIGNIFICANT UNCERTAIN TAX POSITIONS OR LIABILITI ES, OR INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS EXIST

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XI, LINE 2D	CAMPGROUND RENTAL EXPENSE 54,033 INVENTORY COST OF SALES 2,559 COST OF FUNDRAISING 20,500

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XII, LINE 2D	CAMPGROUND RENTAL EXPENSE 54,033 INVENTORY COST OF SALES 2,559 COST OF FUNDRAISING 20,500

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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" on 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.**

▶ **Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.***

OMB No 1545-0047

2017

Open 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" on 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? Yes	No	**(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
1	THE ABBEY GROUP 201 MAIN STREET SUITE 300 RAPID CITY, SD 57701	CAP CAMP		No		224,771	-224,771
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total		▶				224,771	-224,771

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

All States

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less 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 Subtract line 10 from line 3, column (d) ▶				

Part III **Gaming.** Complete if the organization answered "Yes" on 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			112,475	112,475
Direct Expenses	2 Cash prizes				
	3 Noncash prizes			20,500	20,500
	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) ▶				20,500
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				91,975

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

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☑ No

b If "No," explain THE RAFFLE SALES ARE SOLD AT ONE SITE, AND THERE IS NO NEED FOR

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☑ No

b If "Yes," explain

11 Does the organization conduct 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 conducted in

a The organization's facility	**13a**	100 000 %
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 ▶ JADWIGA ZIOLKOWSKI

Address ▶ 12151 AVENUE OF THE CHIEFS
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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

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

Return Reference	Explanation
SCHEDULE G, PART IV	THE ABBEY GROUP WAS HIRED IN 2014 TO CONDUCT FEASIBILITY STUDIES RELATED TO A FUTURE CAPITAL CAMPAIGN THE FEASIBILITY STUDY HAS NOW BEEN COMPLETED, AND MEMORIAL STAFF HAVE BEGUN THE CAPITAL CAMPAIGN

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2017

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? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

(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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 5

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) CASH	9	5,400			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
SCHEDULE I, PAGE 1, PART I, LINE 2	CRAZY HORSE MEMORIAL FOUNDATION MADE 132,980 IN SCHOLARSHIP CONTRIBUTIONS TO VARIOUS ACCREDITED COLLEGES AND UNIVERSITIES WITH THE REQUIREMENT THAT SCHOLARSHIPS BE AWARDED TO NATIVE AMERICAN STUDENTS TO HELP THEM FURTHER THEIR COLLEGE EDUCATION CRAZY HORSE MEMORIAL FOUNDATION REQUIRES A REPORT OF THE NAMES OF THE SCHOLARSHIP RECIPIENTS TO ENSURE THE SCHOLARSHIPS PROVIDED BY CRAZY HORSE MEMORIAL FOUNDATON ARE SUPPORTING NATIVE AMERICAN STUDENTS OTHER CONTRIBUTIONS ARE GIVEN TO CHARITABLE ORGANIZATIONS WITH MISSIONS COMPLEMENTING CRAZY HORSE MEMORIAL FOUNDATION CORRESPONDENCE IS RECEIVED VERIFYING THE FUNDS WILL BE USED AS INTENDED

Additional Data

Software ID:
Software Version:
EIN: 46-0220678
Name: CRAZY HORSE MEMORIAL FOUNDATION

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

(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
WESTERN DAKOTA VO-TECH 800 MICKELSON DR RAPID CITY, SD 57703	46-0340050	GOV	10,000				SCHOLARSHIP
OGLALA LAKOTA COLLEGE PO BOX 490 KYLE, SD 57752	23-7135915	3	42,000				SCHOLARSHIP

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

(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
UNIVERSITY OF SOUTH DAKOTA PO BOX 5555 VERMILLION, SD 57069	46-6018891	GOV	24,580				SCHOLARSHIP
SITTING BULL COLLEGE RR1 FT YATES, ND 58538	23-7373765	GOV	15,000				SCHOLARSHIP

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

(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
SOUTH DAKOTA PARKS & WILDLIFE 523 E CAPITOL AVE PIERRE, SD 57501	46-0387968	GOV	10,000				CONTRIBUTION

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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" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification 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 in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(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 in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MONIQUE ZIOLKOWSKI CEO/DIR OF MNTN	(i)	162,885			4,887	11,839	179,611	
	(ii)							
2 JADWIGA ZIOLKOWSKI CEO/SECR/DIR PUB AFF	(i)	162,885			4,887	25,038	192,810	
	(ii)							
3 LAURIE BECVAR COO/PRESIDENT	(i)	163,633			44,909	11,839	220,381	
	(ii)							

Part III Supplemental Information

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

Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 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.**
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total				▶ $								

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 of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
See Additional Data Table					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
SCHEDULE L, PART V	SEE SCHEDULE O, PART VII FOR ADDITIONAL INFORMATION REGARDING THE ZIOLKOWSKI FAMILY INVOLVEMENT IN THE FOUNDATION

Additional Data

Software ID:
Software Version:
EIN: 46-0220678
Name: CRAZY HORSE MEMORIAL FOUNDATION

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KORCZAK'S HERITAGE	FAMILY	115,989	TRADEMARK		No
(1) MARK ZIOLKOWSKI	FAMILY	136,617	INDEP CONTRACTOR		No

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction	**(d)** Description of transaction	**(e)** Sharing of organization's revenues?	
				Yes	**No**
(3) ADAM ZIOLKOWSKI	FAMILY	50,526	PAYROLL		No
(1) DEIADRA ZIOLKOWSKI	FAMILY	37,779	PAYROLL		No

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(5) CALEB ZIOLKOWSKI	FAMILY	25,495	PAYROLL		No
(1) VAUGHN ZIOLKOWSKI	FAMILY	76,656	PAYROLL		No

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction	**(d)** Description of transaction	**(e)** Sharing of organization's revenues?	
				Yes	**No**
(7) ALISHA SCHULTZ	FAMILY	19,075	PAYROLL		No

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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.
▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

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	13	175,299	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	X	2	2,050,127	STOCK PRICE
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 ▶ (COMPLEX-REP/EQU)	X	10	204,588	COST
26 Other ▶ (PROF FEES)	X	10	16,494	COST
27 Other ▶ (SUPPLIES)	X	4	27,812	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

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?		No
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
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		

Part II **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation

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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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 - ORGANIZATION'S MISSION	THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS SINCE ITS FOUNDING IN 1948 BY SCULPTOR KORCZAK ZIOLKOWSKI, THROUGH AN INVITATION FROM CHIEF HENRY STANDING BEAR, THE FOUNDATION HAS DEMONSTRATED ITS COMMITMENT TO FULFILLING THE MISSION THROUGH THREE MAJOR PROJECTS- BY CARVING THE WORLD'S LARGEST SCULPTURE TO HONOR THE INDIGENOUS PEOPLES OF NORTH AMERICA, BY ESTABLISHING AND OPERATING THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN EDUCATIONAL AND CULTURAL CENTER, AND BY DEVELOPING AND MANAGING THE INDIAN UNIVERSITY OF NORTH AMERICA, AND WHEN PRACTICAL, A MEDICAL TRAINING CENTER EACH IS EXPLAINED BELOW

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III	PER IRS GUIDELINES AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, EXPENSES FOR THE MOUNTAIN CARVING ARE INCLUDED IN THE FORM 990 AS ASSETS RATHER THAN PROGRAM EXPENSES NEVERTHELESS, IN A TRUE SENSE, DIRECTING FUNDS TO THE MOUNTAIN CARVING IS CRITICAL TO FULFILLING THE MISSION AND A COST FOR THE MEMORIAL IF THESE AMOUNTS WERE REPORTED AS PROGRAM EXPENSES, 71% OF TOTAL FY 2018 EXPENSES WOULD BE CONSIDERED PROGRAM

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	THE COLOSSAL MOUNTAIN CARVING WILL BE 641 FEET LONG AND 563 FEET HIGH WHEN COMPLETE CRAZY HORSE'S COMPLETED HEAD CURRENTLY STANDS 87 FEET AND 6 INCHES HIGH COMPARISONS TO OTHER F AMOUS LANDMARKS PROVIDE PERSPECTIVE, FOR EXAMPLE, THE STATUE OF LIBERTY IS 305 FEET TALL, THE WASHINGTON MONUMENT IS 554 FEET AND 7 INCHES HIGH, AND THE GREAT PYRAMID OF GIZA IN EG YPT STANDS 455 FEET TALL THE CURRENT PHASE OF THE WORK IS CARVING CRAZY HORSE'S HAND, HAI RLINE, RIGHT SHOULDER, AND PART OF THE HORSE'S MANE AND HEAD THE MOUNTAIN CREW USES LABOR -INTENSIVE TECHNIQUES FOR THIS DELICATE PHASE OF CARVING THE CHANGES ON THE MONUMENTAL SC ULPTURE ARE BECOMING MORE AND MORE VISIBLE FROM THE VISITOR CENTER, WHICH IS ABOUT ONE MIL E AWAY CRAZY HORSE MEMORIAL IS AN ACTIVE MOUNTAIN CARVING SITE AND A MODERN WONDER OF THE WORLD AT FIRST IT MAY SEEM THAT THE GREAT CARVING IS THE WHOLE POINT OF CRAZY HORSE MEMO RIAL FOUNDATION THE CARVING IS CERTAINLY CENTRAL AS A MARVEL OF LANDSCAPE, ART, AND ENGIN EERING, BUT THE SHARED VISION TO HONOR AND PRESERVE THE CULTURE OF AMERICAN INDIANS INVOLV ES FAR MORE CRAZY HORSE MEMORIAL FOUNDATION IS NOT MERELY AN ENDURING TRIBUTE, BUT ALSO A LIVING MEMORIAL, EDUCATING ALL WHO ENCOUNTER IT THE EDUCATIONAL AND CULTURAL PROGRAMS AN D ACTIVITIES OF CRAZY HORSE MEMORIAL FOUNDATION'S INDIAN MUSEUM OF NORTH AMERICA, NATIVE A MERICAN AND EDUCATIONAL CULTURAL CENTER, AND THE INDIAN UNIVERSITY OF NORTH AMERICA BRING TO REALITY THE MEMORIAL'S EDUCATIONAL AND HUMANITARIAN PURPOSE THE INDIAN MUSEUM OF NORTH AMERICA IS HOME TO AN EXTRAORDINARY COLLECTION OF ART AND ARTIFACTS REFLECTING THE DIVERS E HISTORIES AND CONTEMPORARY CULTURES OF THE AMERICAN INDIAN PEOPLE THROUGHOUT NORTH AMERI CA THE MUSEUM WAS OFFICIALLY DEDICATED ON MAY 30, 1973, AND IT HAS GROWN SINCE ITS HUMBLE BEGINNINGS EXHIBITS ARE CURRENTLY CHOSEN FROM OVER 11,000 ACCESSIONED PIECES OF ART AND ARTIFACTS REPRESENTING NATIVE CULTURES THROUGHOUT NORTH AMERICA FROM MAY THROUGH OCTOBER, THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN AND EDUATIONAL CULTURAL CENTER COME ALIVE WITH NATIVE ARTISTS, MUSIC, DANCE, AND NUMEROUS EDUCATIONAL OPPORTUNITIES FOR VISITORS OF ALL AGES ART SHOW VISUAL ARTISTS, INDIVIDUAL PERFORMING ARTISTS, NATIONAL AND LOCAL PERFORMANCE GROUPS, LECTURERS OF VARIOUS BACKGROUNDS AND DISCIPLINES, ARTISTS IN RE SIDENCE, AND ARTISTS IN THE MARKETPLACE PARTICIPATED IN THE MEMORIAL'S CULTURAL PROGRAMS D URING THE 2018 SUMMER SEASON NATIVE AMERICAN ARTISTS RANGED IN DISCIPLINE FROM NAVAJO JEW ELRY, TO BEADWORK,POTTERY, RUG WEAVING, AD PUPPET COMEDY, TO GRASS AND TRADITIONAL DANCERS , NATIVE FLUTE MUSIC, AND HOOP DANCERS COUPLED WITH INTERPRETIVE TOURS OF THE MUSEUM AND CULTURAL CENTER, VISITORS IMMERSED THEMSELVES IN LESSONS TEACHING RESPECT FOR NATIVE HISTO RY AND CONTEMPORARY PRACTICE, WHICH SERVED TO PROTECT THE LIVING HERITAGE OF NATIVE AMERIC AN CULTURE THE INDIAN UNIVERSITY OF NORTH AMERICA COMMENCED ITS FIRST ACADEMIC PROGRAM IN THE SUMMER OF 2010 IN A NEWLY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	CONSTRUCTED INSTRUCTIONAL AND RESIDENTIAL FACILITY THE SUMMER PROGRAM ADVANCES THE EDUCA TIONAL GOALS OF CRAZY HORSE MEMORIAL FOUNDATION BY SUPPORTING STUDENTS THROUGH THEIR FIRST SEMESTER OF COLLEGE AND THROUGH AN UPPER LEVEL EXPERIENCE FOR SELECT RETURNING STUDENTS AS PART OF THE PROGRAM, ALL STUDENTS ARE OFFERED CREDIT-BEARING,PAID INTERNSHIPS AT THE ME MORIAL FIRST-YEAR STUDENTS COMPLETE 12 CREDIT HOURS, AND THE UPPER LEVEL PROGRAM EXTENDS 3 CREDIT HOURS TO EACH STUDENT COMPLETING AN EXPERIENTIAL LEADERSHIP CLASS CRAZY HORSE ME MORIAL FOUNDATION FUNDS THE STUDENT TUITION, BOOKS, STUDENT PAID INTERNSHIPS, FACULTY AND STAFF SALARIES, FACULTY FOOD AND LODGING, AND A MAJORITY OF THE STUDENT LODGING AND FOOD C OSTS SINCE ITS INCEPTION IN 2010, IN PARTNERSHIP WITH THE UNIVERSITY OF SOUTH DAKOTA, 251 STUDENTS FROM 40 DIFFERENT NATIVE NATIONS AND 20 STATES HAVE BEEN SERVED THE UNIVERSITY CAN ACCOMMODATE UP TO 38 STUDENTS EACH SUMMER THE OVER-ARCHING GOAL OF THE DISTINCTIVE SU MMER PROGRAM IS TO INCREASE COLLEGE PERSISTENCE AND COLLEGE GRADUATION OF NATIVE AMERICAN STUDENTS EACH FALL, FOUNDATION STAFF RESEARCHES THE HIGHER EDUCATION STATUS OF STUDENTS W HO SUCCESSFULLY COMPLETED THE PROGRAM AND CONTINUED THEIR STUDIES AT OVER 40 DIFFERENT COL LEGES AND UNIVERSITIES THROUGHOUT THE UNITED STATES THE HIGH SCHOOL DROPOUT RATE FOR AMER ICAN INDIAN STUDENTS IS 11%, COMPARED TO 4% FOR WHITES, 2% FOR ASIANS, AND 7% FOR BLACKS AMERICAN INDIAN AND ALASKAN NATIVE STUDENTS CONTINUE TO HAVE THE LOWEST COLLEGE ENROLLMENT RATES OF ANY STUDENT COHORT STUDYING AT MAINSTREAM COLLEGES AND UNIVERSITIES IN THE UNIT ED STATES, 33% OF WHITE ADULTS THE AGE OF 25 OR OLDER POSSESS A BACHELOR'S DEGREE, COMPARE D TO 52% OF ASIANS, 19% OF BLACKS, AND 15% OF NATIVE AMERICANS CHRONICLE OF HIGHER EDUCAT ION (AUGUST 18, 2017) ALMANAC OF HIGHER EDUCATION VOL LXIII NO 43 COLLEGE PERSISTENC E AND GRADUATION OF AMERICAN INDIAN AND ALASKA NATIVE STUDENTS REMAIN A SIGNIFICANT PROBLE M THE SIX YEAR COLLEGE GRADUATION RATE FOR FIRST-TIME, FULL-TIME STUDENTS PURSUING A BACH ELOR'S DEGREE AT A 4-YEAR DEGREE GRANTING COLLEGE IS 41% FOR AMERICAN INDIAN/ALASKA NATIVE STUDENTS COMPARED TO THE GENERAL POPULATION OF 59% NATIONAL CENTER FOR EDUCATIONAL STATI STICS (2016) STATUS AND TRENDS IN THE EDUCATION OF RACIAL AND ETHNIC GROUPS RETRIEVED F ROM HTTP //NCES ED GOV/PUBSEARCH OTHER STUDIES REPORT EVEN LOWER COLLEGE RETENTION AND CO LLEGE GRADUATION RATES EACH YEAR, THE ADMINISTRATORS AND FACULTY CONDUCT RESEARCH TO ASSE SS THE COLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF FORMER SUMMER POGRAM STUDENTS THE C OLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF RESPONDENTS HAVE RANGED FROM 75-87% GRADUAT ES ARE EMPLOYED AS TEACHERS, NURSES, A POLICE MAN, COUNSELORS, A MUSEUM PROFESSIONAL, A TE LEVISION REPORTER, A DENTAL HYGIENIST, AND IN NUMEROUS PROFESSIONAL BUSINESS CAREERS OVER 50% OF THE GRADUATES ARE EMPLOYED IN NATIVE-LED ORGANIZATIONS CRAZY HORSE MEMORIAL FOUND ATION ACCEPTS NO GOVERNMENT FU

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	NDING FOR ITS PROGRAMS OR ACTIVITIES THE MEMORIAL IS SUSTAINED BY CONTRIBUTIONS AND ADMIS SION TO THE MEMORIAL CHARITABLE GIFTS ARE RECEIVED FROM INDIVIDUALS THROUGHOUT THE UNITED STATES AND THE WORLD, GIVING TESTIMONY TO THE FACT THAT CRAZY HORSE MEMORIAL FOUNDATION I S AN EDUCATIONAL AND HUMANITARIAN EFFORT OF INTERNATIONAL SCOPE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 2	MONIQUE ZIOLKOWSKI JADWIGA ZIOLKOWSKI CEO/DIRECTOR CEO/DIRECTOR FAMILY RELATIONSHIP MONIQUE ZIOLKOWSKI HEIDI ZIOLKOWSKI CEO/DIRECTOR DIRECTOR FAMILY RELATIONSHIP JADWIGA ZIOLKOWSKI HEIDI ZIOLKOWSKI CEO/DIRECTOR DIRECTOR FAMILY RELATIONSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS PREPARED BY A LICENSED CPA THE CONTROLLER PROVIDES A COPY OF THE COMPLETED FORM 990 TO THE AUDIT COMMITTEE OF THE BOARD IN A TIMELY MANNER TO ALLOW THE COMMITTEE THE OPPORTUNITY TO CONDUCT AN IN-DEPTH REVIEW BEFORE IT IS FILED THE CONTROLLER AND PRESIDENT CONSULT WITH THE AUDIT COMMITTEE ON THE CONTENTS OF THE 990 THE AUDIT COMMITTEE REPORTS ITS FINDINGS TO THE BOARD OF DIRECTORS ALL BOARD MEMBERS RECEIVE THE 990 PRIOR TO FILING WITH THE IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	THE CONFLICT OF INTEREST POLICY COVERS THE BOARD OF DIRECTORS AND OTHER KEY EMPLOYEES THE POLICY AND THE ACCOMPANYING ANNUAL DISCLOSURE FORMS ARE REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS 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 ALL BOARD MEMBERS ARE ALSO REQUIRED TO DISCLOSE TO THE BOARD CHAIRMAN ANY POTENTIAL CONFLICT OF INTEREST THAT MAY ARISE OUTSIDE OF SCHEDULED MEETINGS FINALLY, IN SEPTEMBER OF EACH YEAR, ALL BOARD MEMBERS WILL COMPLETE AND SIGN A WRITTEN CONFLICT OF INTEREST DISCLOSURE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	THE COMPENSATION OF THE CEOS IS BASED ON A YEARLY PERFORMANCE REVIEW PERFORMED BY THE COMPENSATION AND PERSONNEL COMMITTEE,WHICH IS COMPOSED OF INDEPENDENT BOARD MEMBERS THE COMPENSATION AND PERSONNEL COMMITTEE ALSO REVIEWS SALARIES FOR COMPARABLE POSITIONS ON A NATIONAL LEVEL OF OTHER NONPROFIT AND GOVERNMENTAL ORGANIZATIONS TO ASSIST IN DETERMINING THE CEO'S AND THE PRESIDENT/COO'S COMPENSATION ADDITIONAL STATISTICS ANALYZED INCLUDE THE ECONOMIC RESEARCH INSTITUTE EXECUTIVE COMPENSATION SURVEY DATA AND GUIDESTAR'S ANNUAL NONPROFIT COMPENSATION REPORT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	THE COMPENSATION FOR EMPLOYEES OF THE FOUNDATION, TO INCLUDE THE CONTROLLER, IS THAT THE COMPENSATION AND PERSONNEL COMMITTEE ANNUALLY APPROVES A PERCENTAGE RANGE FOR AN OVERALL INCREASE IN COMPENSATION THIS RANGE IS BASED ON A REVIEW OF THE PROPOSED BUDGET FOR THE UPCOMING YEAR AND THEIR KNOWLEDGE OF OTHER ORGANIZATIONS IN THE AREA

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 17	MASSACHUSETTS, MARYLAND, MAINE, MICHIGAN, MINNESOTA, MISSISSIPPI, NORTH CAROLINA, NORTH DAKOTA, NEW HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEVADA, NEW YORK, OHIO, OKLAHOMA, OREGON, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VIRGINIA, WASHINGTON, WISCONSIN, WEST VIRGINIA, DIST OF COLUMBIA

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	THE ORGANIZATION MAKES THEIR GOVERNING DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AFTER RECEIVING THE REQUEST, ITEMS WILL EITHER BE MAILED OR BE AVAILABLE FOR PICK UP THE FORM 990 IS ALSO MADE PUBLIC TO THE WORLD AT WWW GUIDESTAR ORG FOR ANYONE WHO SETS UP A FREE ACCOUNT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII	THE CONTROLLER'S REPORTABLE COMPENSATION IS PAID BY THE FOUNDATION AND PARTIALLY REIMBURSED BY KORCZAK'S HERITAGE, A COMPANY OWNED BY THE ZIOLKOWSKI FAMILY, FOR ACTUAL TIME SPENT ON KORCZAK'S HERITAGE ACTIVITIES THE FOUNDATION WAS CREATED BY KORCZAK ZIOLKOWSKI IN 1948 HIS FAMILY GREW UP SHARING HIS DREAM AND HELPING HIM ON THE MOUNTAIN AND IN THE VISITOR CENTER KORCZAK INSTILLED IN HIS FAMILY THE KNOWLEDGE AND SKILLS NECESSARY TO COMPLETE HIS WORK, AS WELL AS A STRONG BELIEF IN CRAZY HORSE SINCE HIS DEATH IN 1982, HIS WIFE RUTH (WHO PASSED AWAY IN 2014) AND MANY OF HIS CHILDREN AND GRANDCHILDREN CONTINUE TO MAKE HIS DREAM A REALITY ALTHOUGH THEIR INVOLVEMENT IN THE FOUNDATION IS SIGNIFICANT, THEY ARE SUPPORTED BY ADDITIONAL INDEPENDENT BOARD MEMBERS AND MANAGEMENT AND STAFF WHO GUIDE AND DIRECT THE FOUNDATION'S MISSION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CAMPGROUND RENTAL EXPENSE 54,033 INVENTORY COST OF SALES 2,559 COST OF FUNDRAISING 20,500 CAMPGROUND RENTAL EXPENSE -54,033 INVENTORY COST OF SALES -2,559 COST OF FUNDRAISING -20,500