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Form 990

Department of the TreasuryInternal 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 publicGo to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 10-01-2018 , and ending 09-30-2019

B Check if applicable

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organizationCRAZY 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 codeCRAZY HORSE, SD 57730

F Name and address of principal officerJADWIGA ZIOLKOWSKI12151 AVE OF THE CHIEFS CUSTER, SD 577309506

H(a) Is this a group return for subordinates?

YesNo

H(b) Are all subordinates included?

YesNo

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 ISummary

Activities & Governance

1 Briefly describe the organization's mission or most significant activitiesOUR MISSION IS EXPLAINED IN SCH O IN ADDITION TO THE PROGRAM COSTS INCLUDED IN THE 990, WE HAVE INVESTED OVER 49M 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)

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

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

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

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

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

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

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

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

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

Expenses

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

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

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

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

b Total fundraising expenses (Part IX, column (D), line 25) 1,048,846

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

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

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

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

Part IISignature Block

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

Sign Here

Signature of officer

JADWIGA ZIOLKOWSKI CEO/SECR/DIR PUB AFF

2020-01-16

Date

Paid Preparer Use Only

Print/Type preparer's namePreparer's signatureDate 2020-01-16

Firm's nameKETEL THORSTENSON LLP

Firm's EIN 46-0257538

Firm's addressPO BOX 3140RAPID CITY, SD 577093140

Phone no (605) 342-5630

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

Yes

No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282YForm 990 (2018)

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 \$ 4,335,872	including grants of \$ 160,473)	(Revenue \$ 4,526,259)
See Additional Data				

4b	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4c	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4d	Other program services (Describe in Schedule O)	(Expenses \$	including grants of \$	(Revenue \$)
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4e	Total program service expenses	4,335,872
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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	No
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	
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	

Part IV Checklist of Required Schedules (continued)

		Yes	No	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		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? <i>If "Yes," complete Schedule R, Part VI</i>	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 ComplianceCheck 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	33	
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	137			
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?						
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		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N				15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O				16		No

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		
	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		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		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?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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.		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?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	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.	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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?		
15a	The organization's CEO, Executive Director, or top management official.	Yes	
15b	Other officers or key employees of the organization.	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?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: 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-A 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

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 ☒

☒

● 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

[illegible]

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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								741,063		132,500

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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
THE ABBEY GROUP, 201 MAIN STREET SUITE 300 RAPID CITY, SD 57701	FUNDRAISING	152,806
MARK ZIOLKOWSKI, 707 LINCOLN CUSTER, SD 57730	FORESTRY/ROCK	107,539

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 **▶ 2**

Part VIII Statement of Revenue

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

Contributions, Gifts, Grants
and Other Similar Amounts

Program Service Revenue

Other Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
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	4,482,148			
g	Noncash contributions included in lines 1a - 1f \$ <u>321,294</u>					
h	Total. Add lines 1a-1f ▶		4,482,148			
2a	ADMISSIONS	Business Code				
		900099	4,459,496	4,459,496		
b	TRADEMARK INCOME	900099	113,003			113,003
c	INDIAN UNIVERSITY FEES	611710	18,803	18,803		
d	MISCELLANEOUS INCOME	900099	15,229			15,229
e						
f	All other program service revenue					
g	Total. Add lines 2a-2f ▶		4,606,531			
3	Investment income (including dividends, interest, and other similar amounts) ▶		437,629			437,629
4	Income from investment of tax-exempt bond proceeds ▶					
5	Royalties ▶					
6a	Gross rents	(i) Real (ii) Personal				
		101,185				
b	Less rental expenses	53,225				
c	Rental income or (loss)	47,960				
d	Net rental income or (loss) ▶		47,960	47,960		
7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		4,269,033				
b	Less cost or other basis and sales expenses	4,263,966				
c	Gain or (loss)	5,067				
d	Net gain or (loss) ▶		5,067			5,067
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	138,375				
b	Less direct expenses b	24,542				
c	Net income or (loss) from gaming activities ▶		113,833			113,833
10a	Gross sales of inventory, less returns and allowances a	1,301				
b	Less cost of goods sold b	4,243				
c	Net income or (loss) from sales of inventory ▶		-2,942			-2,942
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d ▶					
12	Total revenue. See Instructions ▶		9,690,226	4,526,259		681,819

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	150,973	150,973		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	9,500	9,500		
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.	830,334	265,879	473,158	91,297
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	1,978,810	1,317,388	240,826	420,596
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	65,543	43,297	8,683	13,563
9 Other employee benefits.	398,074	241,770	76,324	79,980
10 Payroll taxes.	222,977	128,150	54,200	40,627
11 Fees for services (non-employees):				
a Management.				
b Legal.	37,125		37,125	
c Accounting.	27,447		27,447	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	52,927		52,927	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	222,111	118,497	96,437	7,177
12 Advertising and promotion.	445,736	298,715	6,316	140,705
13 Office expenses.	535,494	270,316	148,308	116,870
14 Information technology.				
15 Royalties.				
16 Occupancy.	536,088	465,105	66,375	4,608
17 Travel.	190,759	55,812	24,099	110,848
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.	701,697	652,578	35,085	14,034
23 Insurance.	25,289	20,231	5,058	
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	189,446	189,446		
b PROMOTIONAL MEALS/FOOD	92,413	64,689	27,724	
c EQUIPMENT REPAIRS	48,233	37,577	2,115	8,541
d LICENSES AND OTHER TAXES	21,536	2,271	19,265	
e All other expenses	16,772	3,678	13,094	
25 Total functional expenses. Add lines 1 through 24e.	6,799,284	4,335,872	1,414,566	1,048,846
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 SheetCheck 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		1,123,528	1	1,808,046
	2	Savings and temporary cash investments		2,658,391	2	2,635,228
	3	Pledges and grants receivable, net		1,196,704	3	215,304
	4	Accounts receivable, net		131,743	4	125,996
	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		266,879	8	269,298
	9	Prepaid expenses and deferred charges		173,558	9	174,439
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	68,051,814		
	b	Less: accumulated depreciation	10b	11,033,248		
				54,499,217	10c	57,018,566
	11	Investments—publicly traded securities		16,931,008	11	15,906,892
	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		8,534,406	15	8,513,299	
16	Total assets. Add lines 1 through 15 (must equal line 34)		85,515,434	16	86,667,068	
Liabilities	17	Accounts payable and accrued expenses		699,198	17	809,106
	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		1,392,798	24	1,049,859
	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		5,827,117	25	4,311,872
	26	Total liabilities. Add lines 17 through 25		7,919,113	26	6,170,837
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		63,642,397	27	67,955,657
	28	Temporarily restricted net assets		11,024,685	28	9,598,982
	29	Permanently restricted net assets		2,929,239	29	2,941,592
	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		77,596,321	33	80,496,231	
34	Total liabilities and net assets/fund balances		85,515,434	34	86,667,068	

Part XI Reconciliation of Net AssetsCheck 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	9,690,226
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,799,284
3	Revenue less expenses Subtract line 2 from line 1	3	2,890,942
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	77,596,321
5	Net unrealized gains (losses) on investments	5	8,968
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	80,496,231

Part XII Financial Statements and ReportingCheck 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? 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		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		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		

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

Form 990 (2018)

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 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 NATIVE AMERICANS 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 THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN AND EDUCATIONAL CULTURAL CENTER COME ALIVE WITH NATIVE ARTISTS, MUSIC, DANCE, AND NUMEROUS EDUCATIONAL OPPORTUNITIES FOR VISITORS OF ALL AGES NATIVE ARTISTS, NATIONAL AND LOCAL NATIVE PERFORMERS, AND LECTURERS OF VARIOUS BACKGROUNDS AND DISCIPLINES, OFFERED CULTURAL PROGRAMS DURING THE 2019 SUMMER SEASON NATIVE AMERICAN ARTISTS AND PERFORMERS RANGED IN DISCIPLINES INCLUDING TRADITIONAL HAT MAKING, UNIQUE GLAZED CERAMICS, SCREEN PRINTING, AND A VARIETY OF SONGS AND DANCES COUPLED WITH INTERPRETIVE TOURS OF THE MUSEUM AND CULTURAL CENTER, VISITORS IMMERSSED 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 IN A UNIQUE PROGRAM IMMERSSED IN NATIVE CULTURE AN UPPER-LEVEL SUMMER PROGRAM WAS ADDED IN 2014 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 3-6 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, 281 STUDENTS FROM OVER 40 DIFFERENT NATIVE NATIONS AND 20 STATES HAVE BEEN SERVED THE OVER-ARCHING GOAL OF THE DISTINCTIVE SUMMER PROGRAMS IS TO ENGAGE ACCEPTED STUDENTS IN A NATIVE- FOCUSED ACADEMIC EXPERIENCE AND COMMUNITY DEMONSTRATING THE VITALITY OF THE NATIVE AMERICAN PEOPLE AND TO PROVIDE THE NECESSARY STUDENT SUPPORT TO INCREASE COLLEGE PERSISTENCE AND GRADUATION RATES OF NATIVE AMERICAN STUDENTS THE UNIVERSITY CAN ACCOMMODATE UP TO 38 STUDENTS EACH SUMMER EACH FALL, FOUNDATION STAFF RESEARCHES THE HIGHER EDUCATION STATUS OF STUDENTS WHO SUCCESSFULLY COMPLETED THE PROGRAM AND CONTINUED THEIR STUDIES AT 50 DIFFERENT COLLEGES AND UNIVERSITIES THROUGHOUT THE UNITED STATES THE INDIAN UNIVERSITY OF NORTH AMERICA STUDENT SUCCESS COACHES CONTINUE TO PROVIDE GUIDANCE TO THE STUDENTS WHO SUCCESSFULLY COMPLETED A PROGRAM, REGARDLESS OF WHERE THE STUDENT PURSUES A DEGREE NATIVE AMERICAN STUDENTS ARE AMONG THE MOST VULNERABLE IN OUR NATION'S EDUCATION SYSTEM 35% OF NATIVE AMERICAN STUDENTS ARE RAISED IN IMPOVERISHMENT NATIVE STUDENTS REPRESENT ONLY 1% OF THE U S UNDERGRADUATE STUDENT POPULATION AND LESS THAN 1% OF THE GRADUATE STUDENT POPULATION ONLY 17% OF NATIVE HIGH SCHOOL STUDENTS CONTINUE THEIR EDUCATION, CITING FUNDING AND GEOGRAPHIC ISOLATION AS THEIR TOP REASONS FOR NOT ATTENDING COLLEGE OF THOSE WHO ATTEND COLLEGE, GRADUATION RATES ARE 20% LOWER THAN WHITE STUDENTS NATIVE AMERICANS, ESPECIALLY THOSE IN SOUTH DAKOTA, ARE A DISADVANTAGED POPULATION WITH FEW POSSESSING COLLEGE EDUCATIONS THE INDIAN UNIVERSITY OF NORTH AMERICA AT CRAZY HORSE MEMORIAL IS A UNIVERSITY UNLIKE ANY OTHER COMMITTED TO PROTECTING AND PRESERVING THE CULTURE, TRADITIONS, AND LIVING HERITAGE OF THE INDIAN PEOPLE OF NORTH AMERICA THE UNIVERSITY IS COMMITTED TO PARTNERSHIPS WHICH PROVIDE FRESH APPROACHES TO LEARNING, TO COMPREHENSIVE, STRONG STUDENT SUPPORT BEYOND WHAT IS FOUND IN TRADITIONAL MAIN STREAM HIGHER EDUCATION, AND TO DEVELOPING A NEW NATIVE NARRATIVE WHICH VALIDATES, EMPOWERS, AND INSPIRES THE STUDENTS WHO ATTEND 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% COLLEGE GRADUATES ARE EMPLOYED AS TEACHERS, NURSES, ATHLETIC TRAINERS, LAW ENFORCEMENT, COUNSELORS, MUSEUM PROFESSIONALS, A TELEVISION REPORTER, A DENTAL HYGIENIST, AND IN NUMEROUS PROFESSIONAL BUSINESS CAREERS MANY SERVE NATIVE-LED ORGANIZATIONS ON AND OFF RESERVATIONS CRAZY HORSE MEMORIAL FOUNDATION ACCEPTS NO GOVERNMENT FUNDING FOR ITS PROGRAMS OR ACTIVITIES THE MEMORIAL IS SUSTAINED SOLEY THROUGH CONTRIBUTIONS AND ADMISSIONS 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 PUBLIC CHARITY OF INTERNATIONAL SCOPE IT IS IMPORTANT FOR DONORS TO KNOW THAT THE FY2019 MOUNTAIN CARVING EXPENSES OF 2,454,492 ARE CAPITALIZED AND THEREFORE, REVEALED AS AN ASSET RATHER THAN A PROGRAM EXPENSE ON THE FORM 990, IN ACCORDANCE WITH IRS GUIDELINES AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS A RESULT, PROGRAM EXPENSES AS A PERCENTAGE OF TOTAL EXPENSES IN FY2019 ARE 64% ON THE FORM 990 WITH THE MOUNTAIN CARVING EXPENSES ADDED, THE PERCENTAGE IS 74% CONSIDERING THE ACCRUAL METHOD OF ACCOUNTING USED BY CRAZY HORSE MEMORIAL, THE 990 SHOWS IT COST 23 CENTS TO RAISE A DOLAR IN FY2019 WHEN COMPUTING EXPENSE AGAINST ACTUAL CHARITABLE GIFTS RECEIVED IN FY2019, THE COST TO RAISE A DOLLAR WAS 19 CENTS CRAZY HORSE MEMORIAL FOUNDATION IS GOVERNED BY A BOARD OF DIRECTORS AND LED BY AN EXECUTIVE MANAGEMENT TEAM COMPRISED OF TWO CEOs AND A PRESIDENT/COO EACH HAS DISTINCTIVE RESPONSIBILITIES, MANY OF WHICH ARE ATTRIBUTED TO THE MOUNTAIN CARVING, MUSEUMS, AND UNIVERISTY IN ADDITION TO MANAGEMENT AND FUNDRAISING

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
MONIQUE ZIOLKOWSKI CEO/DIR OF M	40 00	X		X				200,000	0	18,375
JADWIGA ZIOLKOWSKI CEO/SECR/DIR	40 00	X		X				200,000	0	32,380
VAUGHN ZIOLKOWSKI DIRECTOR	1 00	X						89,432	0	2,300
MARY ABU-GHAZALEH DIRECTOR	1 00	X						0	0	0
DR RICHARD GOWEN DIRECTOR	1 00	X						0	0	0
DR JEFF HENDERSON DIRECTOR	1 00	X						0	0	0
GARY BROWN DIRECTOR	1 00	X						0	0	0
KAY JORGENSEN DIRECTOR	1 00	X						0	0	0
DON MONTILEAUX DIRECTOR	1 00	X						0	0	0
JOE DOBBS CHAIRMAN	1 00	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
F JOSEPH DUBRAY DIRECTOR	1 00	X						0	0	0
GARY RENNER DIRECTOR	1 00	X						0	0	0
ROGER BROER DIRECTOR	1 00	X						0	0	0
RICHARD TOBIAS DIRECTOR	1 00	X						0	0	0
AMANDA SCOTT DIRECTOR	1 00	X						0	0	0
DR LAUREL VERMILLION DIRECTOR	1 00	X						0	0	0
MARY SCULL DIRECTOR	1 00	X						0	0	0
DAN WARREN DIRECTOR	1 00	X						0	0	0
LLOYD SOHL TREASURER	1 00	X		X				0	0	0
IVAN SORBEL DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
DR SIDNEY GOSS VICE CHAIRMA	1 00	X		X				0	0	0
WES SHELTON DIRECTOR	1 00	X						0	0	0
STEVEN HELMERS DIRECTOR	1 00	X						0	0	0
BISHOP ROBERT GRUSS DIRECTOR	1 00	X						0	0	0
DAVID OLSON DIRECTOR	1 00	X						0	0	0
LAURIE BECVAR COO/PRESIDEN	50 00			X				168,159	0	57,420
JOSEPH KONKOL VP FINANCE	50 00			X				83,472	0	22,025

SCHEDULE A (Form 990 or 990-EZ)	Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No 1545-0047
		2018
		Open to Public Inspection
Department of the Treasury Internal Revenue Service	Name of the organization CRAZY HORSE MEMORIAL FOUNDATION	Employer identification number 46-0220678

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

The organization is not a private foundation because it is (For lines 1 through 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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)2014	(b)2015	(c)2016	(d)2017	(e)2018	(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 2018 (line 6, column (f) divided by line 11, column (f))	14
15	Public support percentage for 2017 Schedule A, Part II, line 14	15
16a	33 1/3% support test—2018. 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—2017. 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—2018. 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—2017. 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,339,852	3,734,886	7,049,294	7,333,090	4,482,148	27,939,270
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	4,521,033	4,617,027	4,880,942	4,744,537	4,579,444	23,342,983
3	Gross receipts from activities that are not an unrelated trade or business under section 513	333,594	244,060	253,649	253,768	267,908	1,352,979
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	10,194,479	8,595,973	12,183,885	12,331,395	9,329,500	52,635,232
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons	1,032,299	995,102	1,349,417	1,146,101	1,718,888	6,241,807
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	1,918,536	464,499	2,529,260	3,095,564	32,667	8,040,526
c	Add lines 7a and 7b	2,950,835	1,459,601	3,878,677	4,241,665	1,751,555	14,282,333
8	Public support. (Subtract line 7c from line 6.)						38,352,899

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	10,194,479	8,595,973	12,183,885	12,331,395	9,329,500	52,635,232
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	286,882	228,232	194,795	279,523	437,629	1,427,061
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	286,882	228,232	194,795	279,523	437,629	1,427,061
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.)	10,481,361	8,824,205	12,378,680	12,610,918	9,767,129	54,062,293

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 2018 (line 8, column (f) divided by line 13, column (f))	15	70.940 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	72.030 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	3.000 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	3.000 %

19a 33 1/3% support tests—2018. 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—2017. 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>	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? <i>If "Yes," provide detail in Part VI.</i>	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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	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))? <i>If "Yes," provide detail in Part VI.</i>	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? <i>If "Yes," provide detail in Part VI.</i>	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? <i>If "Yes," provide detail in Part VI.</i>	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)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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).		
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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described 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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 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 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

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: 93493016016080

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

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.

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

2a

2b

2c

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

► \$

4,674

(ii)

Assets included in Form 990, Part X

► \$

49,354,946

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

► \$

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

Cat No 52283D

Schedule D (Form 990) 2018

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

d

☐ Loan or exchange programs

b

☒ Scholarly research

e

☐ Other

c

☒ Preservation for future generations

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, 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	5,077,081	4,637,645	4,075,948	3,749,746	3,869,181
b Contributions	12,353	258,183	5,361	9,648	10,476
c Net investment earnings, gains, and losses	85,895	288,253	556,336	316,440	-129,911
d Grants or scholarships					
e Other expenditures for facilities and programs	705,500	107,000		114	
f Administrative expenses					
g End of year balance	4,469,829	5,077,081	4,637,645	4,075,948	3,749,746

2

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

a

Board designated or quasi-endowment

3 080 %

b

Permanent endowment

65 810 %

c

Temporarily restricted endowment

31 110 %

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

(i) unrelated organizations

(ii) related organizations

b

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

	Yes	No
3a(i)		No
3a(ii)		No
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		13,826,915	5,919,910	7,907,005
c Leasehold improvements				
d Equipment		8,834,167	5,113,338	3,720,829
e Other		41,334,869		41,334,869
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				57,018,566

Schedule D (Form 990) 2018

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	7,729,635
(2) COPYRIGHTS AND TRADEMARKS, NET	412,563
(3) BRONZES	290,442
(4) BOOKS FOR LIBRARY, NET	80,659
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	8,513,299

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	4,061,739
DEFERRED COMPENSATION LIABILITY	250,133
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	4,311,872

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	9,728,277
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	8,968
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	82,010
e	Add lines 2a through 2d	2e	90,978
3	Subtract line 2e from line 1	3	9,637,299
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	52,927
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	52,927
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	9,690,226

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	6,828,367
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	82,010
e	Add lines 2a through 2d	2e	82,010
3	Subtract line 2e from line 1	3	6,746,357
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	52,927
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	52,927
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	6,799,284

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 THE 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 GREATEST NEED IN SUPPORT OF THE OVERALL FOUNDATION MISSION OF HONORING THE CULTURE, TRADITION, AND LIVING HERITAGE OF NORTH AMERICAN INDIANS IT IS THE HOPE OF THE FOUNDATION THAT THE 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, 2019 AND 2018, THE FOUNDATION BELIEVES NO SIGNIFICANT UNCERTAIN TAX POSITIONS OR LIABILITIES, 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 53,225 INVENTORY COST OF SALES 4,243 COST OF FUNDRAISING 24,542

Supplemental Information	
Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XII, LINE 2D	CAMPGROUND RENTAL EXPENSE 53,225 INVENTORY COST OF SALES 4,243 COST OF FUNDRAISING 24,542

2018

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

46-0220678

Schedule G (Form 990 or 990-EZ) 2018

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.

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d)
		(event type)	(event type)	(total number)	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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Direct Expenses	1 Gross revenue			138,375	138,375
	2 Cash prizes				
	3 Noncash prizes			24,542	24,542
	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) ▶				24,542
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				113,833

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

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

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

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

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

OMB No 1545-0047

2018

Open to Public
Inspection

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	13	9,500			
(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 125,851 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 FOUNDATION 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	28,560				SCHOLARSHIP
SITTING BULL COLLEGE RR1 FT YATES, ND 58538	23-7373765	GOV	10,000				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

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (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

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?

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 |

1b

2

4a

4b

4c

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?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 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?

b Any related organization?

If "Yes," on line 5a or 5b, describe in Part III.

5a

5b

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?

b Any related organization?

If "Yes," on line 6a or 6b, describe in Part III.

6a

6b

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

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

8

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

9

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

[illegible]

Part III **Supplemental Information**

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

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

OMB No 1545-0047

2018

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?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	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
(1) KORCZAK'S HERITAGE	FAMILY	113,003	TRADEMARK		No
(2) MARK ZIOLKOWSKI	FAMILY	107,539	INDEP CONTRACTOR		No
(3) ADAM ZIOLKOWSKI	FAMILY	69,080	PAYROLL		No
(4) DEIADRA ZIOLKOWSKI	FAMILY	37,969	PAYROLL		No
(5) CALEB ZIOLKOWSKI	FAMILY	31,596	PAYROLL		No
(6) ALISHA HERMAN	FAMILY	22,402	PAYROLL		No

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

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

OMB No 1545-0047

2018

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	8	4,713	COST
2 Art—Historical treasures . .				
3 Art—Fractional interests . .				
4 Books and publications . .				
5 Clothing and household goods				
6 Cars and other vehicles . . .				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded .				
10 Securities—Closely held stock .				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential . .				
16 Real estate—Commercial . .				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies .				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts . . .				
25 Other ► (COMPLEX-REP/EQU)	X	8	174,304	COST
26 Other ► (SUPPLIES)	X	5	127,177	COST
27 Other ► (PROF FEES)	X	1	15,100	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

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?

Yes

No

30a

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

31

32a

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

No

32a

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2018

Open to Public Inspection

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, PAGE 2, 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. 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 NATIVE AMERICANS 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. THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN AND EDUCATIONAL CULTURAL CENTER COME ALIVE WITH NATIVE ARTISTS, MUSIC, DANCE, AND NUMEROUS EDUCATIONAL OPPORTUNITIES FOR VISITORS OF ALL AGES. NATIVE ARTISTS, NATIONAL AND LOCAL NATIVE PERFORMERS, AND LECTURERS OF VARIOUS BACKGROUNDS AND DISCIPLINES, OFFERED CULTU

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	RAL PROGRAMS DURING THE 2019 SUMMER SEASON NATIVE AMERICAN ARTISTS AND PERFORMERS RANGED IN DISCIPLINES INCLUDING TRADITIONAL HAT MAKING, UNIQUE GLAZED CERAMICS, SCREEN PRINTING, AND A VARIETY OF SONGS AND DANCES COUPLED WITH INTERPRETIVE TOURS OF THE MUSEUM AND CULTU RAL CENTER, VISITORS IMMERSSED THEMSELVES IN LESSONS TEACHING RESPECT FOR NATIVE HISTORY AN D CONTEMPORARY PRACTICE, WHICH SERVED TO PROTECT THE LIVING HERITAGE OF NATIVE AMERICAN CU LTURE 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 P ROGRAM ADVANCES THE EDUCATIONAL GOALS OF CRAZY HORSE MEMORIAL FOUNDATION BY SUPPORTING STU DENTS THROUGH THEIR FIRST SEMESTER OF COLLEGE IN A UNIQUE PROGRAM IMMERSSED IN NATIVE CULTU RE AN UPPER-LEVEL SUMMER PROGRAM WAS ADDED IN 2014 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 3-6 CRE DIT HOURS TO EACH STUDENT COMPLETING AN EXPERIENTIAL LEADERSHIP CLASS CRAZY HORSE MEMORIA L 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, 281 STUD ENTS FROM OVER 40 DIFFERENT NATIVE NATIONS AND 20 STATES HAVE BEEN SERVED THE OVER-ARCHIN G GOAL OF THE DISTINCTIVE SUMMER PROGRAMS IS TO ENGAGE ACCEPTED STUDENTS IN A NATIVE- FOCU SED ACADEMIC EXPERIENCE AND COMMUNITY DEMONSTRATING THE VITALITY OF THE NATIVE AMERICAN PE OPLE AND TO PROVIDE THE NECESSARY STUDENT SUPPORT TO INCREASE COLLEGE PERSISTENCE AND GRAD UATION RATES OF NATIVE AMERICAN STUDENTS THE UNIVERSITY CAN ACCOMMODATE UP TO 38 STUDENTS EACH SUMMER EACH FALL, FOUNDATION STAFF RESEARCHES THE HIGHER EDUCATION STATUS OF STUDEN TS WHO SUCCESSFULLY COMPLETED THE PROGRAM AND CONTINUED THEIR STUDIES AT 50 DIFFERENT COLL EGES AND UNIVERSITIES THROUGHOUT THE UNITED STATES THE INDIAN UNIVERSITY OF NORTH AMERICA STUDENT SUCCESS COACHES CONTINUE TO PROVIDE GUIDANCE TO THE STUDENTS WHO SUCCESSFULLY COM PLETED A PROGRAM, REGARDLESS OF WHERE THE STUDENT PURSUES A DEGREE NATIVE AMERICAN STUDEN TS ARE AMONG THE MOST VULNERABLE IN OUR NATION'S EDUCATION SYSTEM 35% OF NATIVE AMERICAN STUDENTS ARE RAISED IN IMPOVERISHMENT NATIVE STUDENTS REPRESENT ONLY 1% OF THE U S UNDER GRADUATE STUDENT POPULATION AND LESS THAN 1% OF THE GRADUATE STUDENT POPULATION ONLY 17% OF NATIVE HIGH SCHOOL STUDENTS CONTINUE THEIR EDUCATION, CITING FUNDING AND GEOGRAPHIC ISO LATION AS THEIR TOP REASONS FOR NOT ATTENDING COLLEGE OF THOSE WHO ATTEND COLLEGE, GRADUA TION RATES ARE 20% LOWER THAN WHITE STUDENTS NATIVE AMERICANS, EXPECIALLY THOSE IN SOUTH DAKOTA, ARE A DISADVANTAGED POPULATION WITH FEW POSSESSING COLLEGE EDUCATIONS THE INDIAN UNIVERSITY OF NORTH AMERICA AT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	CRAZY HORSE MEMORIAL IS A UNIVERSITY UNLIKE ANY OTHER COMMITTED TO PROTECTING AND PRESERVING THE CULTURE, TRADITIONS, AND LIVING HERITAGE OF THE INDIAN PEOPLE OF NORTH AMERICA. THE UNIVERSITY IS COMMITTED TO PARTNERSHIPS WHICH PROVIDE FRESH APPROACHES TO LEARNING, TO COMPREHENSIVE, STRONG STUDENT SUPPORT BEYOND WHAT IS FOUND IN TRADITIONAL MAINSTREAM HIGHER EDUCATION, AND TO DEVELOPING A NEW NATIVE NARRATIVE WHICH VALIDATES, EMPOWERS, AND INSPIRES THE STUDENTS WHO ATTEND. EACH YEAR, THE ADMINISTRATORS AND FACULTY CONDUCT RESEARCH TO ASSESS THE COLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF FORMER SUMMER PROGRAM STUDENTS. THE COLLEGE PERSISTENCE/COLLEGE GRADUATION RATE OF RESPONDENTS HAVE RANGED FROM 75-87%. COLLEGE GRADUATES ARE EMPLOYED AS TEACHERS, NURSES, ATHLETIC TRAINERS, LAW ENFORCEMENT, COUNSELORS, MUSEUM PROFESSIONALS, A TELEVISION REPORTER, A DENTAL HYGIENIST, AND IN NUMEROUS PROFESSIONAL BUSINESS CAREERS. MANY SERVE NATIVE-LED ORGANIZATIONS ON AND OFF RESERVATIONS. CRAZY HORSE MEMORIAL FOUNDATION ACCEPTS NO GOVERNMENT FUNDING FOR ITS PROGRAMS OR ACTIVITIES. THE MEMORIAL IS SUSTAINED SOLELY THROUGH CONTRIBUTIONS AND ADMISSIONS 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 PUBLIC CHARITY OF INTERNATIONAL SCOPE. IT IS IMPORTANT FOR DONORS TO KNOW THAT THE FY2019 MOUNTAIN CARVING EXPENSES OF 2,454,492 ARE CAPITALIZED AND THEREFORE, REVEALED AS AN ASSET RATHER THAN A PROGRAM EXPENSE ON THE FORM 990, IN ACCORDANCE WITH IRS GUIDELINES AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. AS A RESULT, PROGRAM EXPENSES AS A PERCENTAGE OF TOTAL EXPENSES IN FY2019 ARE 64% ON THE FORM 990. WITH THE MOUNTAIN CARVING EXPENSES ADDED, THE PERCENTAGE IS 74%. CONSIDERING THE ACCRUAL METHOD OF ACCOUNTING USED BY CRAZY HORSE MEMORIAL, THE 990 SHOWS IT COST 23 CENTS TO RAISE A DOLLAR IN FY2019. WHEN COMPUTING EXPENSE AGAINST ACTUAL CHARITABLE GIFTS RECEIVED IN FY2019, THE COST TO RAISE A DOLLAR WAS 19 CENTS. CRAZY HORSE MEMORIAL FOUNDATION IS GOVERNED BY A BOARD OF DIRECTORS AND LED BY AN EXECUTIVE MANAGEMENT TEAM COMPRISED OF TWO CEOs AND A PRESIDENT/COO. EACH HAS DISTINCTIVE RESPONSIBILITIES, MANY OF WHICH ARE ATTRIBUTED TO THE MOUNTAIN CARVING, MUSEUMS, AND UNIVERSITY IN ADDITION TO MANAGEMENT AND FUNDRAISING.

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 VAUGHN ZIOLKOWSKI CEO/DIRECTOR DIRECTOR FAMILY RELATIONSHIP JADWIGA ZIOLKOWSKI VAUGHN 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 BEGINNING IN JANUARY 2020, THE CONTROLLER'S COMPENSATION WILL NO LONGER BE SHARED BY CRAZY HORSE MEMORIAL FOUNDATION AND KORCZAK'S HERITAGE THE CONTROLLER (OFFICIAL TITLE VICE PRESIDENT OF FINANCE) WILL BE SOLELY EMPLOYED BY CRAZY HORSE MEMORIAL FOUNDATION 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 53,225 INVENTORY COST OF SALES 4,243 COST OF FUNDRAISING 24,542 CAMPGROUND RENTAL EXPENSE -53,225 INVENTORY COST OF SALES -4,243 COST OF FUNDRAISING -24,542