2024

Accommodations Tax Funds Request Application

Organization Name: Hilton Head MLK Committee for Justice

Project/Event Name: ATAX Grant

Executive Summary

2024

Accommodations Tax Funds Request Application

Date Received: 09/01/2023	Time Received: 12:36 PM	By: Online Submittal
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Applications will not be accepted if submitted after 4 pm on September 1, 2023

A. SUMMARY OF GRANT REQUEST:

ORGANIZATION NAME: Hilton Head MLK Committee for Justice				
Project/Event Name: ATAX Gran	t			
Contact Name: Galen Miller	Title: Chairman of the Board			
Address: PO Box 21114, Hilton H	ead, SC 29925			
Email Address: galenmiller68@gmail.com	Contact Phone: 843-290-2984			
Event Date: January 6-27 2024	Event Location: Hilton Head Island (High School, Christ Lutheran Church, USCB campus, Boys and Girls Club)			
Total Budget: \$23,960.00	Grant Requested: \$5,000.00			

Provide a brief summary on the intended use of the grant and how the money would be used. (100 words or less)

We intend to use the funds for marketing to attract both locals and tourists to the MLK Month of Events. We will also use the grant monies to partially fund our kick-off cultural event, a play by the Gullah Kinfolk. Our MLK Month of Events includes a parade and luncheon program, an MLK legacy event for youth at the Boys and Girls Club, an ecumenical service, a Shabbat Service, Gullah Cemetery clean-up, the Gullah Kinfolks historical play, and our Dine and Dance fundraising event.

How does the organization/event either drive tourism to Hilton Head Island or enhance the visitor experience on Hilton Head Island? How is this impact being measured? (100 words or less)

Our Children's Fun Day event in partnership with the Boys and Girls club brings together children and their families from both Hilton Head and Bluffton. The Gullah Kinfolks are very well-known all over the lowcountry and will attract new visitors to Hilton Head. We plan to market this event in Savannah and Charleston, which will attract overnight visitors that will stay in hotels. All of our events are open to the public and enhance the tourist experience for visitors looking for

options to celebrate the legacy of Dr. MLK Jr. We measure by collecting attendees's zip codes.

- A. Total Number of Physical Tourists Served: 31 A Tourist is considered a non-resident, traveling more than 50 miles to the Town of Hilton Head Island.
- B. Total Number of Physical Visitors Served: 74 A Visitor is considered a non-resident, who travels 50 miles or less to visit the Town of Hilton Head Island.
- C. Total Number of Physical Residents Served: 217 A Resident is considered any person who claims their property address within the limits of the Town of Hilton Head Island as their primary residence.
- D. Total Number of Physical Patrons Served (A+B+C=D): 322

How was the Number of Visitors/Tourists Documented? (250 words or less)

We collected zip codes on a sign-in sheet. Unfortunately last year we only collected zip codes at the Children's Day event. We estimate we served approximately 2,000 people across all of our events. We will collect this data for all events in 2024.

B. DESCRIPTION OF OPERATIONS:

1. For state reporting purposes, give a brief description of the organization. (250 words or less)

The Hilton Head MLK Committee for Justice strengthens the community by promoting The Reverend Dr. Martin Luther King's legacy of love, equality, peace, and civil rights. We celebrate diversity and embrace the ideals of inclusion and equity. Through nonviolent direct action, we strive for social justice and positive change with emphasis on civic action, education, and community events and service.

The Hilton Head MLK Committee for Justice was formed in the mid 1980's with the same goal of promoting and memorializing Dr. King's legacy. Our main purpose back then was organizing and executing the MLK Jr. Day parade each January. Over the next two decades this grew to include the Ecumenical All-Faith Service the preceding Thursday and a program after the parade with various speakers, including local students and Gullah leaders. In the 2010's our event calendar grew to include a special Shabbat Service and a community luncheon on Monday following the parade and program. In 2023, we added youth-focused events like Career Day for local high school students and a Children's Day partnership with the Boys and Girls Club. In 2024, we are adding a cultural enrichment event, a play focused on African American and Gullah history by the Gullah Kinfolks. We plan to incorporate these new events into the MLK Month of Events for 2024 and beyond.

We are a fund housed within the Community Foundation of Lowcountry and therefore share their 501c3 status and use their IRS tax forms as our financial documents.

2. Describe in detail how the requested grant funding would be used? (250 words or less)

We will use \$2500 to partially fund our Gullah Kinfolks event. The Gullah Kinfolks are creating a custom play for our organization detailing African American and Gullah history from arrival in America and slavery through Dr. Martin Luther King Jr.'s visit to Beaufort County during the Civil Rights Era. This a unique event for Hilton Head because the Gullah Kinfolks typically perform in the Sea Islands of Beaufort. This performance costs \$5500. The venue is being graciously provided to us by Christ Lutheran church for \$100. We will also purchase concessions for \$500 to sell at the event to enhance the attendee experience. So, our total event cost is \$6100.

We will use the other \$2500 to market our events. In the past most of our marketing efforts were focused in the areas our volunteers live, Bluffton and Hilton Head. This year with the Gullah Kinfolks event in particular, we are planning to expand our marketing efforts into Port Royal, City of Beaufort, Savannah, and Charleston. We will use \$1500 to place radio ads for the local 103.1 station and two local stations in Savannah and Charleston. We will use \$500 to boost posts on our Facebook page to targeted audiences in the aforementioned locations. We will use \$500 to support print marketing efforts in local publications, such as the Island Packet and Beaufort Gazette.

3. What impact would partial funding have on the activities, if full funding were not received? What would the organization change to account for partial funding? *(100 words or less)*

We will still host all of our events. In the past we have been fully funded by soliciting donations from both individuals and businesses. The major difference is that without funding we will have less opportunity to focus on marketing our events. We are a completely volunteer based organization and our volunteers' time will need to be focused on soliciting donations and sponsorships instead of marketing events and attracting visitors.

4. What is expected economic impact and benefit to the Island's tourism? (100 words or less)

Two of our many events during our MLK Month of Events will have the most economic benefit to the Island's tourism, the Gullah Kinfolks play and Dine and Dance. We expect that both our Gullah Kinfolks play and Dine and Dance will bring visitors and tourists to the island for an evening event. Many of these visitors and tourists will stay in hotels after the

event. We are only providing light refreshments for the Gullah Kinfolks, so we expect attendees will "make a night of it" and dine at local restaurants before or after the event.

5. In order to comply with the State's Tourism Expenditure Reveiw Committee annual reporting requirements, please classify your current grant request into the following authorized categories:

Total:	100	%
7 - Operation of Visitor Information Centers Operating visitor information centers.	0	%
6 - Waterfront Erosion/Control/Repair Control and repair of waterfront erosion.	0	%
5 - Tourist Public Transportation Tourist shuttle transportation.	0	%
4 - Tourism-Related Public Services The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourist. Also includes public facilities such as restrooms, dressing rooms, parks and parking lots.	0	%
3 - Tourism-Related Facilities Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.	0	%
2 - Tourism-Related Events Promotion of the arts and cultural events.	50	%
1 - Destination Advertising/Promotion Advertising and promotion of tourism so as to develop and increase tourist attendence through the generation of publicity.	50	%

6. If not covered elsewhere in the application, please describe (a) how the organization will collaborate with other organizations to enhance tourism efforts, and (b) provide a venue or service not otherwise available to visitors to the Town of Hilton Head Island. *(250 words or less)*

A. We currently collaborate and cross-promote our events with Heritage Library, Mitchellville Freedom Park, the Gullah Heritage Corridor, and the Gullah Museum. We will initiate collaborations with the Town of Hilton Office of Cultural Affairs and the Hilton Head/Bluffton Chamber of Commerce.

B. We leverage our spending by advertising in as many free outlets as possible. Especially in the literature and physical locations of our collaborators.

C. We are the most comprehensive provider of Dr. Martin Luther King Jr. focused events on Hilton Head. We host the only parade in his honor. We are also the only organization hosting a Gullah Kinfolks event on the island.

7. Additional comments. (250 words or less)

C. FUNDING:

1. Please describe how the organization is currently funded. (100 words or less)

Our organization is currently funded by ticket sales and donations from individuals and businesses, including local business sponsorship of events. We have also received donations from the Community Foundation of the Lowcountry. This is our first year soliciting grants from local organizations, such as the Bargain Box and the Hargray Foundation. We are a fund managed by the Community Foundation of the Lowcountry.

2. Please also estimate, as a percentage, the source of the organization's total annual funding.

	Government Sources	60	Private Contributions, Donations and Grants
	Corporate Support, Sponsors		Membership, Dues, Subscriptions
40	Ticket Sales, or Sales and Services		Other

3. Has the organization requested other ATAX or any other funding from other public sources or organizations?

Yes ____ No <u>X</u>

If so, please list top 3 sources and amounts.

D. FINANCIAL INFORMATION:

Fiscal Year Disclosure: Start Month: July End Month: June

Financial Statement Requirements:

1. The <u>upcoming fiscal year's</u> **operating budget** for the organization.

Budget Provided: Yes

2. The previous two fiscal years and current year-to-date profit and loss reports for the

organization.

Current fiscal year Profit Loss Report Provided: Yes

Previous fiscal year Profit Loss Reports Provided:

2021- Previous FY 1 2020- Previous FY 2

3. The previous two fiscal years and current year-to-date balance sheets.

Current fiscal year Balance Sheet Provided: Yes

Previous fiscal year Balanace Sheets Provided:

2021 - Previous FY 1

2020 - Previous FY 2

4. The previous two years and current year IRS Form 990 or 990T.

Current year IRS Form 990 or 990T Provided: Yes

Previous IRS Form 990 or 990T Years Provided:

2021 - Previous FY 1

2020 - Previous FY 2

E. FINANCIAL GUARANTEES AND PROCEDURES:

1. Provide a copy of the **official minutes** wherein the organization approves the submission of this application.

An official set of minutes have been attached to this application.

- 2. Indicate whether your organization follows Town procurement guidelines or has its own procurement guidelines which are utilized and followed in the expenditue of ATAX grant funds.
 - Follow Town procurement guidelines
 - Utilize and follow organization's own procurement guidelines
 - Our organization does not have or follow procurement guidelines.

F. MEASURING EFFECTIVENESS:

If you received 2022 or 2023 HHI ATAX funds

1. List any ATAX award amounts received in 2022 and/or 2023.

2. How were the ATAX fundsused? To what extent were the objectives achieved? The ATAX Effectiveness Measurement spreadsheet available in the application portal will show the numerics. Use the space below for verbal comments. *(200 words or less)*

We did not receive funds in 2022 or 2023

3. What impact did this have on the success of the organization/event and how did it benefit the community? (200 words or less)

4. How does the organization measure the effectiveness of both the overall activity and of individual programs? *(200 words or less)*

G. EXECUTIVE SUMMARY

Provide an executive summary using the "ATAX Effectiveness Measurement" form provided via the link on the left, or by utilizing the text area provided below to report uses of the organization's prior ATAX grant, if applicable. If creating your own format, please refer to the "ATAX Effectiveness Measurement" form and use the criteria as a guideline in developing your executive summary below. *(1300 words or less)*

Signature: Galen Miller Title/Position: Chairman of the Board Mailing Address: PO Box 21114, Hilton Head, SC 29925 Email Address: galenmiller68@gmail.com Office Phone Number: 843-290-2984

Home Phone Number: 843-290-2984

	2023		2024
Dine an	d Dance@	USC-B	
Security	\$1,225.00		\$1,225.00
DJ	\$400.00		\$600.00
Band	\$1,500.00		\$0.00
Backdrop	\$535.00		\$535.00
Decorations	\$1,000.00		\$1,000.00
Catering	\$6,321.00		\$7,000.00
	\$10,981.00		\$10,360.00
	<i><i>i</i></i>		<i>¥10,500.00</i>
	2023		2024
C	areer Day		
Printing (flyers)			
	2023		2024
Ecumenica	al service-	Thursday	y
Collection-	\$221.00		??
(1/2 donated to host)			
Friday-T	alent celel	bration	
Talent celebration			
Saturday			
Breakfast			
Sam's (Marc)	\$80.22		
	2023		2024
Mon	day's Prog	ram	
Printing	\$71.72		\$350.00
Plaque	\$153.52		\$160.00
HHI plaques x3			

Youth gift cards	\$50.00		
Choir director	\$100.00		\$100.00
	\$375.24		\$610.00
	2023		2024
M	onday's Lun	ch	
Melly Mel's	\$3,000.00		\$4,000.00
Drinks	\$200.00		\$200.00
cleanup donation			\$50.00
Sponsor poster	\$40.74		\$50.00
Extra food	\$331.72		\$0.00
	\$3,572.46		\$4,300.00
	2023		2024
C	hildren's Da	iy	
Food/drink	\$730.04		\$1,400.00
gifts	\$743.98		\$1,000.00
materials/supplies	\$678.17		\$1,000.00
music	\$225.00		\$350.00
bouncy house	\$284.62		\$350.00
Gifts cards	\$190.00		\$200.00
	\$2,851.81		\$4,300.00
		% of total	\$17,860.73
D&D		61	
Career		0	
Ecumenical		0	
Shabbat		0	
Breakfast		0.4	
Monday program		2.1	
Monday lunch		20	
Children's Day		16	
		99.5	

**This budget was prepared before the addition of the Gullah Kinfolk event

Community Foundation of the Lowcountry Inc. & Supporting Organization

Combined Financial Statements

Year Ended June 30, 2022

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Independent Auditor's Report

Board of Directors The Community Foundation of the Lowcountry, Inc. & Supporting Organization Hilton Head Island, South Carolina

Opinion

We have audited the combined financial statements of The Community Foundation of the Lowcountry, Inc. & Supporting Organization (the "Foundation"), which comprise the combined statement of financial position as of June 30, 2022, and the related combined statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the financial position of the Foundation as of June 30, 2022, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Combined Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The combined financial statements of the Foundation, before they were restated for the matter discussed in Note 10, were audited by other auditors, and their report thereon, dated October 8, 2021, expressed an unmodified opinion. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for one year after the date that the combined financial statements are available to be issued.

FORV/S

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

FORVIS, LLP

Greenville, SC November 21, 2022

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statement of Financial Position June 30, 2022

ASSETS Cash and cash equivalents Pledges receivable, net Assets held - charitable remainder trusts Investments Property and equipment, net Other assets	\$ 2,837,567 140,000 2,045,994 80,857,150 249,055 43,213
Total assets	\$ 86,172,979
LIABILITIES AND NET ASSETS Accounts payable and accrued expenses Grants payable Annuities obligation Due to other organizations - agency funds Total liabilities	\$ 145,102 132,450 1,675,645 3,074,504 5,027,701
Net assets: Net assets without restrictions Net assets with restrictions Total net assets	 81,005,278 140,000 81,145,278
Total liabilities and net assets	\$ 86,172,979

Revenues, gains (losses) and other support:	
Contributions received	\$ 24,174,493
Loss on investments, net	(13,131,335)
Rental income	16,266
Change in value of split-interest agreements	(349,865)
Other	430,255
Total revenues, gains (losses) and other support	 11,139,814
Expenses:	
Grants paid	8,313,448
Program expenses	1,179,141
Salaries and benefits	1,104,007
Professional and administrative fees	475,640
Supplies and other	380,335
Fundraising and development	59,353
Depreciation	46,619
Total expenses	 11,558,543
Change in net assets	 (418,729)
Net assets, beginning of year, as restated	 81,564,007
Net assets at end of year	\$ 81,145,278

Cash flows provided by operating activities: Change in net assets Adjustments to reconcile change in net assets to net cash provided by operating activities:	\$ (418,729)
Depreciation	46,619
Loss on investments	15,631,978
Change in value of split-interest agreements	349,865
Net change in operating assets and liabilities:	
Pledges receivable, net	37,530
Other assets	(11,438)
Accounts payable and accrued expenses	73,530
Grants payable	69,950
Due to other organizations - agency funds	(585,037)
Net cash provided by operating activities	 15,194,268
Cash flows from investing activities: Change in assets held - charitable remainder trust Proceeds from sale of investments Purchases of investments Net cash used by investing activities	 93,278 3,567,909 (20,078,269) (16,417,082)
Cash flows from financing activities:	
Changes in annuity obligations	258,844
Net cash provided by financing activities	 258,844
Decrease in cash and cash equivalents	(963,970)
Cash and cash equivalents, beginning of year	 3,801,537
Cash and cash equivalents, end of year	\$ 2,837,567

Notes to the Combined Financial Statements

1. Summary of Significant Accounting Policies and Nature of Organization

This summary of significant accounting policies of the Community Foundation of the Lowcountry, Inc. ("CFL") and its Supporting Organization, the Jim and Margaret Krum Foundation, Inc. (collectively, the "Foundation") is presented to assist in the understanding of the combined financial statements. The combined financial statements and notes are representations of the Foundation's management, who are responsible for their integrity and objectivity. These accounting policies conform with the generally accepted accounting principles in the United States of America ("GAAP") and have been consistently applied in the preparation of the combined financial statements.

Organization and nature of activities

Community Foundation of the Lowcountry, Inc. is a community foundation and is governed by a board of private citizens from its service area. The Board of Directors of Community Foundation of the Lowcountry, Inc. elects the directors and appoints the President/CEO of the Hilton Head Island Foundation, LLC. The purpose of Hilton Head Island Foundation, LLC is to accept gifts of real property on behalf of Community Foundation of the Lowcountry, Inc. The purpose of Community Foundation of the Lowcountry, Inc. is to serve the charitable needs and interests of the residents of four South Carolina counties including Beaufort, Colleton, Hampton and Jasper.

The Hilton Head Island Foundation, LLC ("HHIF") is a wholly-owned subsidiary of the CFL.

The Jim and Margaret Krum Foundation, Inc. will further the Foundation's exempt purposes by making grants to organizations which are, or could be, supported by the Foundation consistent with its own charitable purposes.

Basis of Presentation

The accompanying combined financial statements have been prepared on the accrual basis of accounting in accordance with GAAP.

Combined Financial Statement Preparation

In accordance with generally accepted accounting principles, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Use of estimates

The preparation of combined financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations of credit and market risk

Financial instruments that potentially expose the Foundation to concentrations of credit and market risk consist primarily of cash and investments. Cash equivalents are maintained at high-quality financial institutions. The Foundation has not experienced any losses on its cash equivalents. Management monitors the risk of exposure to loss through monitoring the performance of the financial institutions through publicly available rating agencies.

Management believes that the Foundation's investments do not represent significant concentrations of market risk because the Foundation's investment portfolio is adequately diversified among issuers and management believes that the Foundation has the ability to hold its investment portfolio during periods of temporary market declines.

Income Taxes

The Foundation has been recognized by the Internal Revenue Service as a charitable organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 509(a)(2) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the accompanying combined financial statements. The Foundation has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2022.

Cash and Cash Equivalents

The Foundation considers highly liquid investments without restrictions with an initial maturity of three months or less to be cash equivalents. The Foundation's deposits in each bank are insured by the Federal Deposit Insurance Corporation ("FDIC"). It is management's opinion that the Foundation is not exposed to any significant credit risk related to cash.

Pledges Receivable

Contributions are recognized when the donor makes a promise to give that, in substance, is unconditional. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Unconditional promises to give (pledges) are stated net of an allowance for doubtful accounts. Pledges are periodically evaluated for collectability based on management's assessment of the collectability of each pledge. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using discounted rates applicable to the years in which the promises are to be received.

Assets held – charitable remainder trusts

The Foundation administer various charitable trusts. A charitable remainder trust provides for the payment of distributions to designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use.

The trusts are valued at the fair value of the underlying investments. The obligation to make payments to the trust beneficiaries is reported as obligations under annuities obligation. Annually, the obligation is adjusted for changes in the value of the trust assets. The discount rate used to determine the present value is consistent with the rate of return from the trusts. Changes in the value are included on the combined statement of activities as increases and decreases to change in value of trust agreements.

Investments

Investments consist of various mutual funds, equity investments, fixed income investments, alternative investments and other assets and are reported at fair market value.

Property and equipment

Property and equipment acquisitions are recorded at cost. Fixed assets are depreciated using the straight-line method over estimated useful lives, ranging from three to twenty-five years.

Annuity obligations

Annuity obligations represent amounts due to donors under trust agreements. Discount rates and actuarial assumptions vary by type of agreement.

Funds held for others – agency funds

Funds held for others – agency funds represent amounts owed to other organizations related to assets held by the Foundation in a purely custodial capacity. These other organizations specify the Foundation to distribute funds as requested. As these assets are being held for the benefit of a third party, and cannot be used to address activities or obligations of the Foundation, revenues and expenses are not recorded on the combined statement of activities and are included in due to other organizations – agency funds.

Net Assets

The Foundation's net assets and its support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions using two classifications: without donor restrictions and with donor restrictions. Most contributions, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. The variance power allows the Board of Directors to modify donor instructions that are incapable of fulfillment or inconsistent with the charitable needs of the community. As a result of the variance power, most contributions are classified as net assets without donor restrictions for financial statement purposes.

Contributions and recognition of donor restrictions

Contributions received are recorded as without donor restriction or with donor restriction depending on the existence and/or nature of any donor restrictions, including consideration around variance power.

Net assets with donor restrictions are those which are restricted as to time or purpose of use, and include donor restricted endowments. When donor restrictions expire, that is, when a stipulated time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the combined statement of activities as net assets released from restrictions. However, if the restriction expires during the same accounting period in which the gift was received, the contribution is reported as an increase in net assets without donor restrictions.

Net assets without donor restrictions are funds over which the Board of Directors has discretionary control and are available for grant making and other purposes. These include board-designated purposes and endowments.

Donated Assets

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

2. Investments

Investments are comprised of the following as of June 30, 2022:

Mutual funds and equities Alternative investments Fixed income Other assets	\$ 36,779,952 32,091,114 11,981,084 5,000
	<u>\$ 80,857,150</u>
Investment income (loss) is comprised of the following for the year ended June 30, 2022:	
Realized losses, net Unrealized losses, net Dividends and interest, net of fees	\$ (1,000) (15,630,978) 2,500,643
	<u>\$ (13,131,335</u>)

3. Fair Value of Financial Instruments

The following methods and assumptions were used to estimate the fair value of each classification within the combined financial statements:

- Investments The fair value of debt and equity security investments are estimated based on quoted
 market prices when available. For other investments for which there are no quoted market prices, a
 reasonable estimate of fair value was made based upon readily available information. Alternative
 investments are valued at fair market value or net asset value, as determined by the managers of the
 investments as reported to them by the general partner of the underlying funds or partnerships.
- Assets held charitable remainder trust The fair value of assets held in trust are estimated based on quoted market prices when available.
- Annuity obligations These liabilities are carried at actuarially determined present value, which approximate fair value.

When quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. In that regard, the derived fair value estimates cannot be substantiated by comparison to independent markets and, in many cases could not be realized in immediate settlement of the instrument.

Fair value as defined under generally accepted accounting principles is an exit price, representing the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Generally accepted accounting principles establish a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include:

- Level 1: Observable inputs such as quoted prices in active markets.
- Level 2: Inputs other than quoted prices in active markets that are either directly or indirectly observable.
- Level 3: Unobservable inputs about which little or no market data exists, therefore requiring an entity to develop its own assumptions.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There were no changes during the year ended June 30, 2022 to the Foundation's valuation techniques used to measure asset and liability fair values on a recurring basis.

The methods used may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The methods used may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Fair Value Measurements at June 30, 2022 Using				
Description		(Level 1)	(Level 2)	(Level 3)	
Financial assets:					
Investments	\$ 48,766,036	\$ 48,766,036	\$-	\$-	
Assets held – charitable remainder trusts	2,045,994	-		<u>2,045,994</u>	
	50,812,030	<u>\$ 48,766,036</u>	<u>\$</u>	<u>\$ 2,045,994</u>	
Investments at NAV (a)	<u>32,091,114</u>				
Total investments at fair value	<u>\$ 82,903,144</u>				
Financial liabilities: Annuities obligation	<u>\$ 1,675,645</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,675,645</u>	

(a) In accordance with Topic 820, certain investments that were measured at net asset value ("NAV") per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the combined statements of financial position.

There were no transfers between levels for the year ended June 30, 2022.

Changes in Level 3 fair value measurements for assets held in trust and annuities using significant unobservable inputs were as follows:

Ending balance – June 30, 2021	\$ 1,072,336
Change in assets held in trust and annuities	 (701,987)
Ending balance – June 30, 2022	\$ 370,349

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of June 30, 2022:

	 ir Value at June 30, 2022	Unfunded <u>Commitments</u>	Redemption Restrictions	Redemption Notice Period
FEG Select Core	\$ 5,414,580	None	None	5 days
FEG Select Plus	5,473,367	None	None	5 days
FEG Select International Equity	2,927,988	None	None	5 days
FEG Select Strut US	3,356,999	None	Monthly	5 days
FEG Select Domestic II	2,377,862	None	Quarterly	30 days
FEG Select Domestic I	2,113,689	None	Monthly	60 days
FEG International Equity Series I	2,974,789	None	Monthly	30 days
FEG Emerging Markets Series II	1,410,158	None	Monthly	30 days
FEG Absolute Access Fund	32,925	None	None	None
FEG Private Opportunities Fund IV	4,017,474	\$10,980,000	(b)	(b)
FEG Private Opportunities Fund III	 1,991,283	\$125,000	(b)	(b)
	\$ 32,091,114			

(b) The fund manager determines the amount, timing and form of all distributions.

4. Pledges Receivable

The Foundation's pledges receivable consist of the following as of June 30:

Receivable in less than one year	\$ -
Receivable in one to five years	-
Receivable in six or more years	 300,000
Pledges receivable, gross	300,000
Less: discount	(160,000)
Pledges receivable, net	\$ 140,000

5. Property and Equipment

Land Building Furniture and equipment Total property and equipment Less accumulated depreciation	\$	160,000 952,303 <u>129,353</u> 1,241,656 (992,601)
Property and equipment, net	<u>\$</u>	249,055

6. Without Donor Restricted Net Assets

The Foundation's net assets without donor restrictions are classified as follows:

<u>Unrestricted (Discretionary)</u> – The Foundation's unrestricted funds are not designated for a specific charitable beneficiary. These funds are disbursed at the discretion of the Foundation's Board of Directors in response to requests from nonprofit organizations and based on an assessment of the most pressing needs. Unrestricted funds are also used to pay administrative expenses.

<u>Field-of-Interest</u> – Field-of-Interest Funds have been created to support a specific field- of-interest, such as health or education, or a specific geographic area, such as Jasper County or the Greater Bluffton Community. The funds created by giving circles are also funds of this type.

<u>Donor-Advised</u> – Donor-Advised Funds are created by donors who wish to remain active in their philanthropy and have access to the Foundation's professional advice and management. Donors may suggest charitable distributions from funds they have established, although the Foundation's Board of Directors has final authority to approve or deny all such grants.

<u>Designated</u> – Designated funds, subject to variance power, have been established by a donor to provide grants to a specific charitable agency or for a specific charitable purpose. The Board of Directors accepts the donor's designation as long as the agency or purpose continues to serve the public interest. Scholarship funds and project funds are included in this category.

The balances of these internally imposed restrictions are as follows:

	Endowed	Non-endowed	Total
Net Assets – Spendable	\$ 4,375,093	\$ 19,920,079	\$ 24,295,172
Net Assets – accumulated earnings	523,612	-	523,612
Net Assets – nonspendable	<u> </u>		56,186,494
	<u>\$ 61,085,199</u>	<u>\$ 19,920,079</u>	<u>\$81,005,278</u>

7. Endowment Funds

The Foundation's endowment consists of funds established for purposes of funds designated by the Board to function as endowments. There were no donor-restricted endowment funds at June 30, 2022 as a result of the contributions received subject to variance power.

Interpretation of Relevant Law

The Board of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act of 2006 (the "Act") adopted in South Carolina in 2008 as requiring the preservation of the fair value of the original gift as of the gift date. As a result of this interpretation, the Foundation's board-designated endowment includes (a) the original value of gifts donated, (b) the original value of subsequent gifts to be held in perpetuity, and (c) accumulations to the gifts held in perpetuity made in accordance with the direction of the applicable designation at the time the accumulation is added to the fund.

In accordance with the Act, the Foundation considers the following factors in making a determination to appropriate or accumulate board-designated endowment funds:

- The duration and preservation of the fund
- The purposes of the Foundation and the endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policy of the Foundation

Endowment net assets consist of the following at June 30, 2022:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total
Board designated endowment funds	<u>\$ 61,085,199</u>	<u>\$</u>	<u>\$ 61,085,199</u>

Changes in endowment net assets for the year ended June 30, 2022 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2021	\$ 59,406,136	\$-	\$ 59,406,136
Contributions received	17,083,731	-	17,083,731
Other revenue	80,357	-	80,357
Loss on investments, net	(10,861,318)	-	(10,861,318)
Appropriation of endowment assets for expenditures	(4,623,707)		(4,626,707)
Endowment net assets, June 30, 2022	<u>\$ 61,085,199</u>	<u>\$</u> -	<u>\$ 61,085,199</u>

Return Objectives and Risk Parameters

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of various benchmarks while assuming a moderate level of investment risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places emphasis on its long-term objectives within prudent risk constraints. The Foundation's asset allocation may vary from the target ratio depending on the Foundation's evaluation of overall market conditions.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Foundation has adopted a policy whereby it limits the amount of spending that may be utilized for grant purposes from endowments to 4.5% of the average daily balance of investments over the prior twenty quarters. This policy enables the Foundation to preserve and strengthen its investment base for the future.

8. Functional Allocation of Expenses

The method used to allocate costs to program and support functions, which primarily affects salaries and related expenses, is based upon employee time spent on programs versus support services. Other expenses are classified based upon the assessment by management of relevant programs supported by the expenses incurred or supporting functions benefited.

Expenses presented on a functional basis for the year ended June 30, 2022 are as follows:

	Programs			
	Donor Advised Funds	Field of Interest Funds	Other Funds & Programs	Program Subtotals
Grants paid Program expenses Salaries and benefits Professional and administrative fees Supplies and other Fundraising and development Depreciation	\$ 2,164,658 2,500 59,391 23,379 - - -	\$ 3,855,477 715,294 66,218 39,491 2,335 59,353 -	\$ 2,281,186 461,347 204,028 128,141 339,998 -	\$ 8,301,321 1,179,141 329,637 191,011 342,333 59,353
	<u>\$ 2,249,928</u>	<u>\$ 4,738,168</u>	<u>\$ 3,414,700</u>	<u>\$ 10,402,796</u>

		Sup	porti	ng Activitie	s			
		nagement General	<u>Fu</u>	<u>ndraising</u>		pporting ubtotal		Total Expenses
Grants paid Program expenses Salaries and benefits Professional and administrative fees Supplies and other Fundraising and development Depreciation	\$	12,127 559,804 166,117 38,002 46,619	\$	- 214,566 118,512 - - -	\$	12,127 774,370 284,629 38,002 46,619	\$	8,313,448 1,179,141 1,104,007 475,640 380,335 59,353 46,619
	<u>\$</u>	822,669	<u>\$</u>	333,078	\$	1,155,747	<u>\$</u>	<u>11,558,543</u>

Community Foundation of the Lowcountry Inc. & Supporting Organization

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Combined Financial Statements

For the years ended

June 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Community Foundation of the Lowcountry, Inc. & Supporting Organization Hilton Head Island, South Carolina

We have audited the accompanying financial statements of Community Foundation of the Lowcountry, Inc. (a nonprofit organization) & Supporting Organization, which are comprised of the combined statement of financial position as of June 30, 2021 and 2020, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Foundation of the Lowcountry, Inc. & Supporting Organization as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

were + Associator CPAS, P.C.

Lucas & Associates CPAs, P.C.

Savannah, Georgia October 8, 2021

308 Commercial Drive Suite 200 Savannah, GA 31406 p 912-777-6936 f 912-777-6935 LAcpa.net

P.O. Box 15699 Savannah, GA 31416 Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Financial Position As of June 30,

	2021	2020
Assets		
Cash and cash equivalents	3,801,537	3,465,628
Pledges and grants receivable, net	177,530	177,530
Assets held - charitable remainder trusts	2,489,137	2,084,283
Investments	78,538,369	61,114,294
Capital Counsel Investments	1,440,399	1,203,453
Property and equipment, net	295,674	326,819
Other assets	31,775	5,289
Total Assets	86,774,421	68,377,296
Liabilities and net assets Accounts payable and accrued expenses Grants payable Annuities payable Funds held for others - agency funds Total Liabilities	71,572 1,145,863 1,416,801 1,179,304 3,813,540	242,588 810,049 1,438,492 2,847,890 5,339,019
Net assets without donor restrictions Net assets with donor restrictions Total Net Assets Total liabilities and net assets		63,038,277 0 63,038,277 68,377,296

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Activities and Change in Net Assets For the Years Ended June 30,

		2021	2020
Income-unrestricted			
Contributions received		8,253,890	6,609,496
Net realized gains/losses		(293,663)	(485,074)
Net unrealized gains/losses		21,949,909	2,082,454
Investment income		1,271,707	1,460,489
Rental income		14,100	16,100
Other		1,128,485	792,974
	Total Revenues	32,324,428	10,476,439
General and administrative expense	es-unrestricted		
Grants paid		7,173,170	7,310,262
Program expenses		919,732	929,353
Salaries and benefits		1,125,010	1,018,835
Professional and administrative fees		1,113,696	1,033,259
Supplies and other		185,172	151,472
Fundraising		81,424	93,314
Changes in value of split interest agree	ements	87,120	82,915
Changes in funds held for others		1,668,586	903,951
Depreciation	Total Evenence	47,914	44,889
	Total Expenses	12,401,824	11,568,250
Increase (decrease) in unrestricted ne	t assets	19,922,604	(1,091,811)
		10,022,001	(1,001,011)
Increase (decrease) in net assets		19,922,604	(1,091,811)
· · · ·			
Net assets beginning of year		63,038,277	64,130,088
Net assets at end of year		82,960,881	63,038,277

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Cash Flow For the Years Ended June 30,

	2021		 2020	
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from contributions Cash received for rental income Cash received from interest and dividend income Cash received from other Cash paid for grants Cash paid for general, program, and administrative expenses Cash paid for fundraising	\$	8,253,890 14,100 1,271,707 1,128,485 (6,837,356) (3,541,112) (81,424)	\$ 6,688,787 16,100 1,460,489 794,820 (7,573,325) (2,973,680) (93,314)	
NET CASH FLOWS FROM OPERATING ACTIVITIES		208,290	 (1,680,123)	
CASH FLOWS FROM INVESTING ACTIVITIES Net purchases and sales of investments NET CASH FLOWS FROM INVESTING ACTIVITIES		127,619 127,619	 1,998,645 1,998,645	
CASH FLOWS FROM FINANCING ACTIVITIES				
NET CASH FLOWS FROM FINANCING ACTIVITIES		0	 0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		335,909	318,522	
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		3,465,628	 3,147,106	
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	3,801,537	\$ 3,465,628	

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PRINCIPLES OF ACCOUNTING

The combined financial statements include the accounts of the Community Foundation of the Lowcountry, Inc. ("CFL") and its Supporting Organization, the Jim and Margaret Krum Foundation, Inc., collectively referred to as the "Foundation". All balances and transactions between the two entities have been eliminated in combination.

The Hilton Head Island Foundation, LLC ("HHIF") is a wholly-owned subsidiary of the CFL.

Community Foundation of the Lowcountry, Inc. is a community foundation and is governed by a board of private citizens from its service area. The Board of Directors of Community Foundation of the Lowcountry, Inc. elects the directors and appoints the President/CEO of the Hilton Head Island Foundation, LLC. The purpose of Hilton Head Island Foundation, LLC is to accept gifts of real property on behalf of Community Foundation of the Lowcountry, Inc. and its many funds and its Supporting Organization. The purpose of Community Foundation of the Lowcountry, Inc. is to serve the charitable needs and interests of the residents of four South Carolina counties including Beaufort, Colleton, Hampton and Jasper.

The Jim and Margaret Krum Foundation, Inc. will further the CFL's exempt purposes by making grants directly to the Foundation and to organizations which are, or could be, supported by the Foundation consistent with its own charitable purposes.

BASIS OF PRESENTATION

The combined financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

FINANCIAL STATEMENT PREPARATION

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board. In accordance with GAAP, the Foundation reports information regarding its net assets and activities as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any external restrictions. Currently, the Foundation has no restricted assets.

ESTIMATES

The preparation of combined financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INCOME TAXES

The Internal Revenue Service has determined that the Foundation is exempt from income taxes as an organization described in Section 501(c)(3) of the Internal Revenue code and is classified as a public charity under Section 170(b)(1)(A)(vi).

CASH AND CASH EQUIVALENTS

Cash and cash equivalents presented in the statements of financial position and cash flows represent cash on hand and demand deposits at financial institutions with an original maturity of three months or less.

INVESTMENTS

Investments in debt and equity securities are reported at fair market value, except for short-term highly liquid investments that have a remaining maturity at the time they are purchased of one year or less. These investments are carried at amortized cost. Included in investments are cash and cash equivalents on deposit with money managers. The fair value is estimated by external investment managers, as market values are not readily ascertainable. These estimates involve assumptions and estimation methods that are reviewed by management. Actual valuations could differ from those estimates.

Interest, dividends, and gains and losses, both realized and unrealized, on investments are included in the Combined Statements of Activities and Change in Net Assets.

CONTRIBUTIONS

Contributions are recorded at their estimated fair value and are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

PLEDGES RECEIVABLE

Unconditional promises to give that are expected to be received within one year are recorded at estimated net realizable value. Unconditional promises to give that are expected to be received in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates for United States government securities having maturities that correspond to the years in which the promises are expected to be received.

Amortization of discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Foundation uses the allowance method to determine the uncollectible portion of unconditional promises to give. The allowance to uncollectible contributions is based upon management's estimates, including such factors as, overall economic conditions, current and historical loss experience, and recent contribution activity.

PROPERTY AND EQUIPMENT

Property and equipment are reported at cost, if purchased, or fair value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful life of the assets, ranging from three to twenty-five years.

GRANTS PAYABLE

Grants are recorded when specifically authorized by the Board of Directors of the Foundation and when the grant award is communicated to the grantee.

ANNUITIES PAYABLE

The Foundation has received certain unconditional promises to provide the future contributions in the form of deferred giving arrangements, including charitable remainder annuity trusts, charitable remainder unitrusts, and pooled income funds. The various deferred giving agreements stipulate the payment of stated annuity amounts, as well as the requirements for the eventual use of the principal of the donated funds.

FUNDS HELD FOR OTHERS

Funds held for others as agency funds represent component funds established by unaffiliated not-for-profit organizations for their own benefit.

DONATED ASSETS

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

DONATED SERVICES

No amounts have been reflected in the combined financial statements for donated services. The Foundation pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation with specific programs and various committee assignments.

NET ASSETS

The Foundation's net assets and its support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions using two classifications: unrestricted and temporarily restricted. Most contributions, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. The variance power allows the Board of Directors to modify donor instructions that are incapable of fulfillment or inconsistent with the charitable needs of the community. As a result of the variance power, most contributions are classified as net assets without donor restrictions for financial statement purposes.

SPLIT-INTEREST AGREEMENTS

The Foundation administers various charitable remainder trusts and charitable lead trusts. A charitable remainder trust provides for the payment of distributions to designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use. Under the charitable lead trust, the Foundation receives distributions from the trust until the agreement terminates. At that time, the remaining assets of the trust are paid out to the donor or other named beneficiaries.

The fair value of the trusts' assets has been included in the Foundation's Combined Statements of Financial Position and a corresponding liability has been recorded to reflect the present value of required lifetime payments to the named beneficiaries using a discount rate of 2.6% for the years ended June 30, 2021 and 2020. A range of 2%-9% has been used in prior periods.

Also, various donors have established trusts with financial institutions, naming the Foundation as the beneficiary of these charitable remainder trusts. Under the terms of the split-interest agreements, at the time of the donor's death, the trusts terminate and trust assets are distributed to the Foundation. Based on donor life expectancy and the use of a discount rate of 2.6%, the present value of future assets expected to be received by the Foundation is included in the Foundation's Combined Statements of Financial Position. Changes in the value of the assets and amortization of the discount on the estimated present value of future benefits are included in the change in value of charitable remainder trusts in the Combined Statements of Activities and Change in Net Assets.

SPENDING POLICY

The Foundation has adopted a policy whereby it limits the amount of spending that may be utilized for grant purposes from endowments to 4.5% of the average daily balance of investments over the prior twenty quarters. This policy enables the Foundation to preserve and strengthen its investment base for the future.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Foundation maintains cash balances at some financial institutions in excess of FDIC insured limits from time to time. Based on the credit rating of these institutions, management believes there is no significant credit risk related to deposits.

NOTE C – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through October 8, 2021, the date the financial statements were available to be issued.

NOTE D - INVESTMENTS

The carrying amounts of investments at June 30th are included in the Foundation's Combined Statements of Financial Position as follows:

	2021	2020
Assets held – charitable remainder trusts	\$ 2,489,137	\$ 2,084,283
Investments	79,978,768	62,317,747
Total	\$ 82,467,905	\$ 64,402,030

Investments at June 30th are classified as follows:

	 2021	 2020
Marketable Equity Securities	\$ 66,873,891	\$ 49,465,203
Fixed Income	11,165,777	8,719,740
Other	4,428,237	6,217,087
Total	\$ 82,467,905	\$ 64,402,030

Net investment gains (losses) are comprised of the following for the years ending June 30th:

	 2021		2020
Net realized gains/(losses)	\$ (293,663)	\$	(485,074)
Net unrealized gains/(losses)	21,949,909		2,082,454
Interest and dividend income	1,271,707		1,460,489
Total	\$ 22,927,953	\$	3,057,869

NOTE E – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted guoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted guoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets:
- B. Quoted prices for identical or similar assets or liabilities in inactive markets;
- C. Inputs other than quoted prices that are observable for the asset or liability;
- D. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

<u>Level 3</u> – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

<u>Mutual Funds</u>: Value at the net asset value (NAV) of shares held by the Foundation at year end. These typically include investments in marketable equity and fixed income securities.

<u>Money Market Funds</u>: Value based on inputs derived from observable market data based on US currency.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth, by level, with the fair value hierarchy, the Foundation's assets at fair value:

Assets at Fair Value as of June 30, 2021							
		Level 1		Level 2	Level 3	Total	
Mutual Funds	\$	78,039,668		4,428,237	0	82,467,905	
Money Market Funds		3,801,537		0	0	3,801,537	
Total assets at fair value	\$	81,841,205	-	4,428,237	0	86,269,442	

Assets at Fair Value as of June 30, 2020								
Level 1 Level 2 Level 3 Total								Total
Mutual Funds	\$	58,184,943	\$	6,217,087	\$	0	\$	64,402,030
Money Market Funds		3,465,628		0		0		3,465,628
Total assets at fair value	\$	61,650,571	\$	6,217,087	\$	0	\$	67,867,658

The Foundation did not have any level 3 assets for the years ended June 30, 2021 and 2020.

NOTE F – PLEDGES AND GRANTS RECEIVABLE

The Foundation's pledges and grants receivable consist of the following as of June 30th:

		2021		2020
Receivable in less than one year	\$	0	\$	0
Receivable in one to five years		0		0
Receivable in six or more years	_	300,000	_	300,000
Pledges receivable, gross		300,000		300,000
Less: discount	_	(160,000)		(160,000)
Pledges receivable, net		140,000		140,000
Grants receivable		37,530		37,530
Pledges and Grants receivable, net	\$	177,530	\$	177,530

NOTE G – FIXED ASSETS

Property and equipment consist of the following at June 30th:

	 2021		2020
Land	\$ 160,000	\$	160,000
Building	952,304		944,608
Furniture and equipment	129,353		120,280
Total property and equipment	 1,241,657	_	1,224,888
Less: accumulated depreciation	(945,983)		(898,069)
Property and equipment, net	\$ 295,674	\$	326,819

NOTE H – OPERATING LEASES

The Foundation leases office space to various tenants at various terms with a cumulative annual rental revenue of \$14,100 for the year ended June 30, 2021 and \$16,100 for the year ended June 30, 2020.

The Foundation leases various office equipment from three organizations with payments ranging from approximately \$1,383 to \$13,735 annually, expiring at various times through June 2021.

Lease expense for the years ended June 30, 2021 and 2020 amounted to approximately \$17,295 and \$22,746 respectively.

NOTE I – EMPLOYEES' RETIREMENT SAVINGS PLAN

The Foundation sponsors a defined contribution retirement savings plan for all regular, full-time employees who are twenty-one years of age and have completed one year of service. Under the plan, employees may contribute up to 15% of their annual compensation. Participants over the age of 50 are eligible to make additional catch up contributions. The Foundation may also contribute a discretionary amount of the participants' compensation each year. The Foundation contributed approximately \$23,596 and \$20,463 to the plan during the years ending June 30, 2021 and 2020, respectively.

NOTE J – FUND CLASSIFICATION

The activities and balances of the Foundation are classified for internal purposes into the following groups:

<u>Unrestricted (Discretionary)</u> – The Foundation's Unrestricted Funds are not designated for a specific charitable beneficiary. These funds are disbursed at the discretion of the Foundation's Board of Directors in response to requests from nonprofit organizations and based on an assessment of the most pressing needs. Unrestricted funds are also used to pay administrative expenses.

<u>Field-of-Interest</u> – Field-of-Interest Funds have been created to support a specific fieldof-interest, such as health or education, or a specific geographic area, such as Jasper County or the Greater Bluffton Community. The funds created by giving circles are also funds of this type.

<u>Donor-Advised</u> – Donor-Advised Funds are created by donors who wish to remain active in their philanthropy and have access to the Foundation's professional advice and management. Donors may suggest charitable distributions from funds they have established, although the Foundation's Board of Directors has final authority to approve or deny all such grants. Technically, donor-advised funds are a type of unrestricted fund.

<u>Designated</u> – Designated funds have been established by a donor to provide grants to a specific charitable agency or for a specific charitable purpose. The Board of Directors accepts the donor's designation as long as the agency or purpose continues to serve the public interest. Scholarship funds and project funds are included in this category.

ADDITIONAL INFORMATION – Most fund types may be established either as endowed or non-endowed funds. Endowed funds are intended to be permanent funds and are subject to the Foundation's spending policy. Non-endowed funds are intended to be spent down over time, and are 100% spendable. Scholarship funds generally must be endowed funds.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

At June 30th, the balances of these internally imposed restrictions were:

	_	2021	2020
Net Assets – spendable	\$	27,532,207 \$	21,823,996
Net Assets – accumulated earnings		14,523,996	2,347,996
Net Assets – nonspendable endowment		40,904,678	38,866,285
Total net assets		82,960,881	63,038,277

NOTE K – INTERNAL FEES CHARGED TO FUNDS

The Foundation enters into agreements with donors when a fund is established that includes an internal administrative fee. The current fee schedules range from 0.75% to 2.5% of annual average daily balance of the market value of the fund based on the type of fund and services required. Minimum administrative fee is \$200 annually.

NOTE L – EXPENSES BY BOTH NATURAL AND FUNCTIONAL CLASSIFICATION – FOR THE YEAR ENDED JUNE 30, 2021

	Programs						
-	Donor Advised Funds	Field of Interest Funds	Other Funds & Programs	Program Subtotals			
Salaries & benefits Grants & scholarships Program expenses	48,071 2,286,853 0	52,212 2,317,205 559,511	116,631 2,474,723 359,991	216,914 7,078,781 919,502			
Professional fees Office, supplies & travel Fundraising/Development	165,102 0 0	80,207 0 81,424	2,414,133 11,625 0	2,659,442 11,625 81,424			
Total Expenses	2,500,027	3,090,558	5,377,104	10,967,689			

	Supporting Activities						
	Management & General	Fund- Raising	Supporting Subtotal	Total Expenses			
Salaries & benefits	718,891	179,545	898,436	1,115,350			
Grants & scholarships	5,750	0	5,750	7,084,531			
Program expenses	230	0	230	919,732			
Professional fees	235,172	132,497	367,669	3,027,112			
Office, supplies & travel	118,265	0	118,265	129,890			
Fundraising/Development	0	43,785	43,785	125,210			
Total Expenses	1,078,308	355,828	1,434,136	12,401,824			

The allocation to Program for Salaries and Benefits is figured on 100% of the total salaries and benefits for the three Program staff. The remainder is Management and General Expenses. 100% of the Development and Donor Services three staff and 50% of the CEO salaries and benefits are allocated to Fundraising. Finance and Marketing are allocated to the Management and General Expenses. Donor Advised Funds and Field of Interest funds are split from the total as more than 50% or grant making falls into those two fund types.

NOTE M – LIQUIDITY

The majority of the Foundation's assets consist of investments in marketable securities. A material portion of these investments are readily tradeable and therefore very liquid assets. The Foundation has more than six times its typical annual expenditures in investments. Most contributions received by the Foundation, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. Because of this variance power, contributions are classified as net assets without donor restrictions for financial statement purposes and the Foundation's investments are therefore available to meet its liquidity needs.

9. Liquidity

The Foundation's management structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. Most contributions received by the Foundation, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. Because of this variance power, contributions are classified as net assets without donor restrictions for combined financial statement purposes and the Foundation's investments are therefore available to meet its liquidity needs.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the combined statement of financial position date, comprise the following as of June 30, 2022:

Cash and cash equivalents Investments	\$	2,837,567 80,857,150
Less: Due to other organizations		(3,074,504)
	<u>\$</u>	80,620,213

10. Employees' Retirement Savings Plan

The Foundation sponsors a defined contribution retirement savings plan for all regular, full-time employees who are twenty-one years of age and have completed one year of service. Under the plan, employees may contribute up to 15% of their annual compensation. Participants over the age of 50 are eligible to make additional catch-up contributions. The Foundation may also contribute a discretionary amount of the participants' compensation each year. The Foundation contributed \$32,375 to the plan during the year ending June 30, 2022.

11. Restatement

During 2022, management determined that the income and expenses associated with amount due to other organizations were recorded incorrectly. This resulted in the due to other organizations liability being understated and net assets being overstated by approximately \$2,480,000. Additionally, management determined that grants payable were recorded incorrectly and resulted in an overstatement of grant payable liability and understatement of net assets by approximately \$1,100,000. Accordingly, an adjustment has been made to beginning net assets as of July 1, 2021 to correct this error. The cumulative effect of the correction decreases beginning net assets as of July 1, 2021 by approximately \$1,380,000.

12. Subsequent Events

Subsequent events have been evaluated through November 21, 2022 which is the date the combined financial statements were available to be issued.

Community Foundation of the Lowcountry Inc. & Supporting Organization

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Combined Financial Statements

For the years ended

June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Community Foundation of the Lowcountry, Inc. & Supporting Organization Hilton Head Island, South Carolina

We have audited the accompanying financial statements of Community Foundation of the Lowcountry, Inc. (a nonprofit organization) & Supporting Organization, which are comprised of the combined statement of financial position as of June 30, 2020 and 2019, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Foundation of the Lowcountry, Inc. & Supporting Organization as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

una + associator CPAS PC

Lucas & Associates CPAs, P.C.

Savannah, Georgia October 21, 2020

308 Commercial Drive Suite 200 Savannah, GA 31406 p 912-777-6936 f 912-777-6935 LAcpa.net

P.O. Box 15699 Savannah, GA 31416 Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Financial Position As of June 30,

A /-	2020	2019
Assets	2 405 000	0 4 4 7 4 0 0
Cash and cash equivalents	3,465,628	3,147,106
Pledges and grants receivable, net	177,530	256,821
Assets held - charitable remainder trusts	2,084,283	2,154,299
Investments	61,114,294	63,159,201
Capital Counsel Investments	1,203,453	1,527,330
Property and equipment, net	326,819	367,037
Other assets	5,289	7,135
Total Assets	68,377,296	70,618,929
Liabilities and net assets Accounts payable and accrued expenses Grants payable Annuities payable Funds held for others - agency funds Total Liabilities	242,588 810,049 1,438,492 2,847,890 5,339,019	83,349 1,073,112 1,578,939 3,753,441 6,488,841
Net assets without donor restrictions	63,038,277	64,130,088
Net assets with donor restrictions	0	0
Total Net Assets	63,038,277	64,130,088
Total liabilities and net assets	68,377,296	70,618,929

See Accountants' Report and Notes to Financial Statements

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Activities and Change in Net Assets For the Years Ended June 30,

		2020	2019
Income-unrestricted Contributions received Net realized gains/losses Net unrealized gains/losses Investment income Rental income Other	Total Revenues	6,609,496 (485,074) 2,082,454 1,460,489 16,100 792,974 10,476,439	6,421,183 (745,706) 1,794,788 2,001,649 16,095 812,878 10,300,887
General and administrative expenses Grants paid Program expenses Salaries and benefits Professional and administrative fees Supplies and other Fundraising Changes in value of split interest agree Changes in funds held for others Depreciation		7,310,262 929,353 1,018,835 1,033,259 151,472 93,314 82,915 903,951 44,889 11,568,250	7,170,132 598,100 1,028,240 1,107,793 225,154 162,205 87,812 (33,306) 41,600 10,387,730
Increase (decrease) in unrestricted net	assets	(1,091,811)	(86,843)
Increase (decrease) in net assets		(1,091,811)	(86,843)
Net assets beginning of year		64,130,088	64,216,931
Net assets at end of year		63,038,277	64,130,088

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Cash Flow For the Years Ended June 30,

	 2020	 2019
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from contributions Cash received for rental income Cash received from interest and dividend income Cash received from other Cash paid for grants Cash paid for general, program, and administrative expenses Cash paid for fundraising	\$ 6,688,787 16,100 1,460,489 794,820 (7,573,325) (2,973,680) (93,314)	\$ 6,394,289 16,095 2,001,649 812,878 (7,134,138) (3,003,189) (162,205)
NET CASH FLOWS FROM OPERATING ACTIVITIES	 (1,680,123)	 (1,074,621)
CASH FLOWS FROM INVESTING ACTIVITIES Net purchases and sales of investments NET CASH FLOWS FROM INVESTING ACTIVITIES	 1,998,645 1,998,645	 1,929,951 1,929,951
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH FLOWS FROM FINANCING ACTIVITIES	 0	 0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	318,522	855,330
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 3,147,106	 2,291,776
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,465,628	\$ 3,147,106

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PRINCIPLES OF ACCOUNTING

The combined financial statements include the accounts of the Community Foundation of the Lowcountry, Inc. ("CFL") and its Supporting Organization, the Jim and Margaret Krum Foundation, Inc., collectively referred to as the "Foundation". All balances and transactions between the two entities have been eliminated in combination.

The Hilton Head Island Foundation, LLC ("HHIF") is a wholly-owned subsidiary of the CFL.

Community Foundation of the Lowcountry, Inc. is a community foundation and is governed by a board of private citizens from its service area. The Board of Directors of Community Foundation of the Lowcountry, Inc. elects the directors and appoints the President/CEO of the Hilton Head Island Foundation, LLC. The purpose of Hilton Head Island Foundation, LLC is to accept gifts of real property on behalf of Community Foundation of the Lowcountry, Inc. and its many funds and its Supporting Organization. The purpose of Community Foundation of the Lowcountry, Inc. is to serve the charitable needs and interests of the residents of four South Carolina counties including Beaufort, Colleton, Hampton and Jasper.

The Jim and Margaret Krum Foundation, Inc. will further the CFL's exempt purposes by making grants directly to the Foundation and to organizations which are, or could be, supported by the Foundation consistent with its own charitable purposes.

BASIS OF PRESENTATION

The combined financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

FINANCIAL STATEMENT PREPARATION

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board. In accordance with GAAP, the Foundation reports information regarding its net assets and activities as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any external restrictions. Currently, the Foundation has no restricted assets.

ESTIMATES

The preparation of combined financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INCOME TAXES

The Internal Revenue Service has determined that the Foundation is exempt from income taxes as an organization described in Section 501(c)(3) of the Internal Revenue code and is classified as a public charity under Section 170(b)(1)(A)(vi).

CASH AND CASH EQUIVALENTS

Cash and cash equivalents presented in the statements of financial position and cash flows represent cash on hand and demand deposits at financial institutions with an original maturity of three months or less.

INVESTMENTS

Investments in debt and equity securities are reported at fair market value, except for short-term highly liquid investments that have a remaining maturity at the time they are purchased of one year or less. These investments are carried at amortized cost. Included in investments are cash and cash equivalents on deposit with money managers. The fair value is estimated by external investment managers, as market values are not readily ascertainable. These estimates involve assumptions and estimation methods that are reviewed by management. Actual valuations could differ from those estimates.

Interest, dividends, and gains and losses, both realized and unrealized, on investments are included in the Combined Statements of Activities and Change in Net Assets.

CONTRIBUTIONS

Contributions are recorded at their estimated fair value and are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

PLEDGES RECEIVABLE

Unconditional promises to give that are expected to be received within one year are recorded at estimated net realizable value. Unconditional promises to give that are expected to be received in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates for United States government securities having maturities that correspond to the years in which the promises are expected to be received.

Amortization of discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Foundation uses the allowance method to determine the uncollectible portion of unconditional promises to give. The allowance to uncollectible contributions is based upon management's estimates, including such factors as, overall economic conditions, current and historical loss experience, and recent contribution activity.

PROPERTY AND EQUIPMENT

Property and equipment are reported at cost, if purchased, or fair value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful life of the assets, ranging from three to twenty-five years.

GRANTS PAYABLE

Grants are recorded when specifically authorized by the Board of Directors of the Foundation and when the grant award is communicated to the grantee.

ANNUITIES PAYABLE

The Foundation has received certain unconditional promises to provide the future contributions in the form of deferred giving arrangements, including charitable remainder annuity trusts, charitable remainder unitrusts, and pooled income funds. The various deferred giving agreements stipulate the payment of stated annuity amounts, as well as the requirements for the eventual use of the principal of the donated funds.

FUNDS HELD FOR OTHERS

Funds held for others as agency funds represent component funds established by unaffiliated not-for-profit organizations for their own benefit.

DONATED ASSETS

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

DONATED SERVICES

No amounts have been reflected in the combined financial statements for donated services. The Foundation pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation with specific programs and various committee assignments.

NET ASSETS

The Foundation's net assets and its support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions using two classifications: unrestricted and temporarily restricted. Most contributions, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. The variance power allows the Board of Directors to modify donor instructions that are incapable of fulfillment or inconsistent with the charitable needs of the community. As a result of the variance power, most contributions are classified as net assets without donor restrictions for financial statement purposes.

SPLIT-INTEREST AGREEMENTS

The Foundation administers various charitable remainder trusts and charitable lead trusts. A charitable remainder trust provides for the payment of distributions to designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use. Under the charitable lead trust, the Foundation receives distributions from the trust until the agreement terminates. At that time, the remaining assets of the trust are paid out to the donor or other named beneficiaries.

The fair value of the trusts' assets has been included in the Foundation's Combined Statements of Financial Position and a corresponding liability has been recorded to reflect the present value of required lifetime payments to the named beneficiaries using a discount rate of 2.6% for the years ended June 30, 2020 and 2019. A range of 2%-9% has been used in prior periods.

Also, various donors have established trusts with financial institutions, naming the Foundation as the beneficiary of these charitable remainder trusts. Under the terms of the split-interest agreements, at the time of the donor's death, the trusts terminate and trust assets are distributed to the Foundation. Based on donor life expectancy and the use of a discount rate of 2.6%, the present value of future assets expected to be received by the Foundation is included in the Foundation's Combined Statements of Financial Position. Changes in the value of the assets and amortization of the discount on the estimated present value of future benefits are included in the change in value of charitable remainder trusts in the Combined Statements of Activities and Change in Net Assets.

SPENDING POLICY

The Foundation has adopted a policy whereby it limits the amount of spending that may be utilized for grant purposes from endowments to 4.5% of the average daily balance of investments over the prior twenty quarters. This policy enables the Foundation to preserve and strengthen its investment base for the future.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Foundation maintains cash balances at some financial institutions in excess of FDIC insured limits from time to time. Based on the credit rating of these institutions, management believes there is no significant credit risk related to deposits.

NOTE C – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through October 21, 2020, the date the financial statements were available to be issued.

NOTE D – INVESTMENTS

The carrying amounts of investments at June 30th are included in the Foundation's Combined Statements of Financial Position as follows:

	2020	2019
Assets held – charitable remainder trusts	\$ 2,084,283	\$ 2,154,299
Investments	62,317,747	64,686,531
Total	\$ 64,402,030	\$ 66,840,830

Investments at June 30th are classified as follows:

	2020	2019
Marketable Equity Securities	\$ 49,465,203	\$ 49,707,200
Fixed Income	8,719,740	9,049,942
Other	6,217,087	8,083,688
Total	\$ 64,402,030	\$ 66,840,830

Net investment gains (losses) are comprised of the following for the years ending June 30th:

	 2020	2019
Net realized gains/(losses)	\$ (485,074)	\$ (745,706)
Net unrealized gains/(losses)	2,082,454	1,794,788
Interest and dividend income	1,460,489	2,001,649
Total	\$ 3,057,869	\$ 3,050,731

NOTE E – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

<u>Level 1</u> – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

<u>Level 2</u> – Inputs to the valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets;
- B. Quoted prices for identical or similar assets or liabilities in inactive markets;
- C. Inputs other than quoted prices that are observable for the asset or liability;
- D. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

<u>Level 3</u> – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

<u>Mutual Funds</u>: Value at the net asset value (NAV) of shares held by the Foundation at year end. These typically include investments in marketable equity and fixed income securities.

<u>Money Market Funds</u>: Value based on inputs derived from observable market data based on US currency.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth, by level, with the fair value hierarchy, the Foundation's assets at fair value:

Assets at Fair Value as of June 30, 2020						
Level 1 Level 2 Level 3 Total						
Mutual Funds	\$	58,184,943	6,217,087	0	64,402,030	
Money Market Funds		3,465,628	0	0	3,465,628	
Total assets at fair value	\$	61,650,571	6,217,087	0	67,867,658	

Assets at Fair Value as of June 30, 2019								
Level 1 Level 2 Level 3 Total						Total		
Mutual Funds	\$	58,757,142	\$	8,083,688	\$	0	\$	66,840,830
Money Market Funds		3,147,106		0		0		3,147,106
Total assets at fair value	\$	61,904,248	\$	8,083,688	\$	0	\$	69,987,936

The Foundation did not have any level 3 assets for the years ended June 30, 2020 and 2019.

NOTE F – PLEDGES AND GRANTS RECEIVABLE

The Foundation's pledges and grants receivable consist of the following as of June 30th:

	 2020		2019
Receivable in less than one year	\$ 0	\$	0
Receivable in one to five years	0		0
Receivable in six or more years	 300,000	_	300,000
Pledges receivable, gross	 300,000		300,000
Less: discount	 (160,000)		(160,000)
Pledges receivable, net	 140,000		140,000
Grants receivable	37,530		116,821
Pledges and Grants receivable, net	\$ 177,530	\$	256,821

NOTE G – FIXED ASSETS

Property and equipment consist of the following at June 30th:

	2020		2019
Land	\$ 160,000	\$	160,000
Building	944,608		944,608
Furniture and equipment	120,280		115,609
Total property and equipment	 1,224,888		1,220,217
Less: accumulated depreciation	(898,069)	_	(853,180)
Property and equipment, net	\$ 326,819	\$	367,037

NOTE H – OPERATING LEASES

The Foundation leases office space to various tenants at various terms with a cumulative annual rental revenue of \$16,100 for the year ended June 30, 2020 and \$16,095 for the year ended June 30, 2019.

The Foundation leases various office equipment from three organizations with payments ranging from approximately \$1,383 to \$13,735 annually, expiring at various times through June 2020.

Lease expense for the years ended June 30, 2020 and 2019 amounted to approximately \$22,746 and \$22,247 respectively.

NOTE I – EMPLOYEES' RETIREMENT SAVINGS PLAN

The Foundation sponsors a defined contribution retirement savings plan for all regular, full-time employees who are twenty-one years of age and have completed one year of service. Under the plan, employees may contribute up to 15% of their annual compensation. Participants over the age of 50 are eligible to make additional catch up contributions. The Foundation may also contribute a discretionary amount of the participants' compensation each year. The Foundation contributed approximately \$20,463 and \$28,092 to the plan during the years ending June 30, 2020 and 2019, respectively.

NOTE J – FUND CLASSIFICATION

The activities and balances of the Foundation are classified for internal purposes into the following groups:

<u>Unrestricted (Discretionary)</u> – The Foundation's Unrestricted Funds are not designated for a specific charitable beneficiary. These funds are disbursed at the discretion of the Foundation's Board of Directors in response to requests from nonprofit organizations and based on an assessment of the most pressing needs. Unrestricted funds are also used to pay administrative expenses.

<u>Field-of-Interest</u> – Field-of-Interest Funds have been created to support a specific fieldof-interest, such as health or education, or a specific geographic area, such as Jasper County or the Greater Bluffton Community. The funds created by giving circles are also funds of this type.

<u>Donor-Advised</u> – Donor-Advised Funds are created by donors who wish to remain active in their philanthropy and have access to the Foundation's professional advice and management. Donors may suggest charitable distributions from funds they have established, although the Foundation's Board of Directors has final authority to approve or deny all such grants. Technically, donor-advised funds are a type of unrestricted fund.

<u>Designated</u> – Designated funds have been established by a donor to provide grants to a specific charitable agency or for a specific charitable purpose. The Board of Directors accepts the donor's designation as long as the agency or purpose continues to serve the public interest. Scholarship funds and project funds are included in this category.

ADDITIONAL INFORMATION – Most fund types may be established either as endowed or non-endowed funds. Endowed funds are intended to be permanent funds and are subject to the Foundation's spending policy. Non-endowed funds are intended to be spent down over time, and are 100% spendable. Scholarship funds generally must be endowed funds.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

At June 30th, the balances of these internally imposed restrictions were:

		2020	2019
Net Assets – spendable	\$	21,698,996	\$ 21,934,774
Net Assets – accumulated earnings		2,347,996	3,977,588
Net Assets – nonspendable endowment		38,866,285	38,217,726
Total net assets	_	62,913,277	64,130,088

NOTE K – INTERNAL FEES CHARGED TO FUNDS

The Foundation enters into agreements with donors when a fund is established that includes an internal administrative fee. The current fee schedules range from 0.75% to 2.5% of annual average daily balance of the market value of the fund based on the type of fund and services required. Minimum administrative fee is \$200 annually.

NOTE L – EXPENSES BY BOTH NATURAL AND FUNCTIONAL CLASSIFICATION – FOR THE YEAR ENDED JUNE 30, 2020

	Programs							
	Donor Advised Funds	Field of Interest Funds	Other Funds & Programs	Program Subtotals				
Salaries & Benefits	0	2,867	191,139	194,005				
Grants	2,462,047	2,154,866	3,132,073	7,748,987				
Supplies and travel	0	0	2,828	2,828				
Professional fees	148,377	1,210,077	852,310	2,210,764				
Office and Occupancy	0	0	21,233	21,233				
Fundraising/Development	0	89,056	2,327	91,383				
Total Expenses	2,610,424	3,456,866	4,201,909	10,269,200				

		Supporting	Activities	
	Management & General	Fund- Raising	Supporting Subtotal	Total Expenses
Salaries & Benefits	496,676	384,979	881,654	1,075,660
Grants	5,250	0	5,250	7,754,237
Supplies and travel	21,620	0	21,620	24,447
Professional fees	207,248	0	207,248	2,418,012
Office and Occupancy	154,670	0	154,670	175,902
Fundraising/Development	1,900	26,709	28,609	119,993
Total Expenses	887,363	411,688	1,299,051	11,568,250

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

The allocation to Program for Salaries and Benefits is figured on 100% of the total salaries and benefits for the three Program staff. The remainder is Management and General Expenses. 100% of the Development and Donor Services three staff and 50% of the CEO salaries and benefits are allocated to Fundraising. Finance and Marketing are allocated to the Management and General Expenses. Donor Advised Funds and Field of Interest funds are split from the total as more than 50% or grant making falls into those two fund types.

NOTE M – LIQUIDITY

The majority of the Foundation's assets consist of investments in marketable securities. A material portion of these investments are readily tradeable and therefore very liquid assets. The Foundation has more than six times its typical annual expenditures in investments. Most contributions received by the Foundation, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. Because of this variance power, contributions are classified as net assets without donor restrictions for financial statement purposes and the Foundation's investments are therefore available to meet its liquidity needs.

			** PUBLIC DISCLOSURE COPY	C **									
	0		Return of Organization Exempt Fro	om In	come Tax	OMB No. 1545-0047							
Form	" 9 9		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Coo			si 2021							
			Do not enter social security numbers on this form as it			LULI							
Depar	tment of	the Treasury	Go to www.irs.gov/Form990 for instructions and the		1. I I I I I I I I I I I I I I I I I I I	Open to Public Inspection							
<hr/>		ae Service			N 30, 2022	mapocuon							
BC	heck if pplicable:		forganization	10	D Employer identific	ation number							
	Address	COMM	UNITY FOUNDATION OF THE LOWCOUNTRY,										
	change	* INC				_							
]Name]change	Doing b	usiness as		57-075698	37							
	Initial return	Number											
]Final return/	A NORTHRIDGE DRIVE, STE A (843) 681-9100											
	termin- ated	City or t	own, state or province, country, and ZIP or foreign postal code	0	Gross receipts \$	27,820,863.							
	Amende		ON HEAD ISLAND, SC 29925		H(a) Is this a group re	tum							
	Applica		nd address of principal officer: NICOLE CHARLES		for subordinates								
	pending		AS C ABOVE		H(b) Are all subordinates in								
I T	av.ovo		X 501(c)(3) 501(c) ()◀ (insert no.) 4947(a)(1) or	527		list. See instructions							
			CF-LOWCOUNTRY.ORG		H(c) Group exemption								
				7		State of legal domicile: SC							
		Summary		L Year OI		State of legal domicile; SC							
Fa		-		NOCOL	W BOIDIDAMI								
ø			be the organization's mission or most significant activities: THE CON										
- u			IS STRENGTHENING COMMUNITY BY CONNE										
Governance	2 (Check this bo	If the organization discontinued its operations or disposed of the organization discontinued its operations.	of more th	an 25% of its net ass								
0 Ve			ting members of the governing body (Part VI, line 1a)			18							
	4 1	Number of inc	dependent voting members of the governing body (Part VI, line 1b)			18							
Activities &	5 1	Fotal number	of individuals employed in calendar year 2021 (Part V, line 2a)		5	15							
- ifi	6 1	Fotal number	of volunteers (estimate if necessary)		6	140							
ctiv			d business revenue from Part VIII, column (C), line 12			0.							
Ā			business taxable income from Form 990-T, Part I, line 11		7b	0.							
_					Prior Year	Current Year							
	8 (Contributions	and grants (Part VIII, line 1h)		8,253,890.	24,174,493.							
ne					1,128,485.	1,373,220.							
Revenue		-	ice revenue (Part VIII, line 2g) come (Part VIII, column (A), lines 3, 4, and 7d)		.8,100,787.	2,246,267.							
Re					14,100.	-33,470.							
			e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		7,497,262.	27,760,510.							
_			- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1									
	1		milar amounts paid (Part IX, column (A), lines 1-3)		6,806,920.	7,939,448.							
- 1			to or for members (Part IX, column (A), line 4)			0.							
ses			r compensation, employee benefits (Part IX, column (A), lines 5-10)		1,115,345.	1,104,008.							
sus	16a		undraising fees (Part IX, column (A), line 11e)	660)	0.	0.							
Expen	b]		ing expenses (Part IX, column (D), line 25) 231,514										
ш	17 (Other expens	es (Part IX, column (A), lines 11a-11d, 11f-24e)	142	2,329,337.	3,072,835.							
	18 1	Total expense	es. Add lines 13-17 (must equal Part IX, column (A), line 25)		0,251,602.	12,116,291.							
_	19 (Revenue less	expenses. Subtract line 18 from line 12	1	.7,245,660.	15,644,219.							
or Sec				Begi	naing of Current Year	End of Year							
t Assets or of Balances	20	Total assets (Part X, line 16)		3,666,667.	75,355,203.							
Ass	21	Total liabilities	s (Part X, line 26)		3,432,822.	4,628,234.							
Net	22	Net assets or	fund balances. Subtract line 21 from line 20		0,233,845.	70,726,969.							
		Signatur	e Block										
Und	er penal	ties of periury.	I declare that I have examined this return, including accompanying schedules and	nd statemen	ts, and to the best of my	knowledge and belief. it is							
			. Declaration of preparer (other than officer) is based on all information of which p		-								
			alo Male	. p. sport 10	5/12/2	٦							
Sigr	.		e of officer		Date								
-		· ·	LE CHARLES, VICE PRESIDENT FOR FINAN	NCEL	ADMTN								
Her	۳	Type or	print name and title	14013 OC	TINTIN								
				Da	ite Lebert É	PTIN							
		Print/Type pre			· · · · ·								
Paid		AMY BIE		05	5/12/23 setf-employ								
-	parer		FORVIS, LLP		Firm's EIN 🕨	44-0160260							
Use	Only	Firm's addres	s ▶ 500 RIDGEFIELD COURT		= =								
			ASHEVILLE, NC 28806		Phone no. (8								
May	/ the IR	S discuss thi	s return with the preparer shown above? See instructions			X Yes No							
1320	01 12-09	-21 LHA	For Paperwork Reduction Act Notice, see the separate instructions.	3.		Form 990 (2021)							

May the I	RS dis	scuss this return w	vith (the prep	arer shown above? See in	structions		
132001 12-0	09-21	LHA For Pape	rwo	rk Redu	iction Act Notice, see the	separate instr	uctions.	
S	SEE	SCHEDULE	0	FOR	ORGANIZATION	MISSION	STATEMENT	CONTINUATION

	COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 990 (2021) INC 57-0756987 Page 2
Pai	t 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: <u>THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY</u> <u>CONNECTING PEOPLE, RESOURCES, AND NEEDS.</u>
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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 X No If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as 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. (Code:) (Expanses \$10,687,982. including grants of \$7,939,448.) (Revenue \$1,399,103.)
40	(Code:) (Expanses \$10,687,982. including grants of \$7,939,448.) (Revenue \$1,399,103.) COMMUNITY FOUNDATION OF THE LOWCOUNTRY MADE MANY GRANTS TO NONPROFIT
	ORGANIZATIONS; THE MAJORITY OF THESE ORGANIZATIONS SERVE TO ENHANCE THE
	QUALITY OF LIFE FOR CITIZENS IN THE SOUTH CAROLINA LOWCOUNTRY.
	COMMUNITY FOUNDATION OF THE LOWCOUNTRY PROVIDES COMMUNITY LEADERSHIP
	THROUGH PROVIDING INFORMATION, ORGANIZATION DEVELOPMENT, NETWORKING,
	AND CONVENINGS IN SUPPORT OF THE NONPROFIT SECTOR IN ITS REGION.
4b	
40	(Code:) (Expenses \$ including grants of \$) (Revenue \$) (Revenue \$) (COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEES AND
	OFFICE EXPENSES ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE
	PROCESS OF EVALUATING AND AWARDING GRANT MONEY TO DESERVING CHARITIES.
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$ }
	(Code:) (Expenses \$ including grants of \$) (Revenue \$) (Revenue \$) THE FOUNDATION 'S ADDITIONAL PROGRAM EXPENSES AID THE FOUNDATION IN
	ALIGNING THEIR FUNCTIONS WITH THE MISSION.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
	Total program service expenses > 10,687,982.
	Form 990 (2021)
132002	12-09-21
	4

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COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

INC

Form	990 (2021) INC 57-075	<u>5987</u>	P	age 3
Par	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A		X	<u> </u>
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	L
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	1 1		
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	_5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
-	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	\vdash		<u> </u>
Ť		8		x
9	Schedule D, Part III			<u> </u>
3	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9		x
10	If "Yes," complete Schedule D, Part IV		1	_
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			x
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	0.000	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			-
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	<u> </u>
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? // "Yes," complete Schedule D, Part VIII	11c		
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	_	X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E			X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		_	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
-	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		x
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			<u> </u>
10	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16 -	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			<u> </u>
10	• 196 · 1	10		x
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		
	column (A), lines 6 and 11e? // "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines		v	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
1 9	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		
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H			X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<u>20b</u>	<u> </u>	.
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21	X	
13200	3 12-09-21	Form	990	(2021)

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Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

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Form	<u>1,990 (2021)</u> INC 57-075	6987	F	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? if "Yes," complete Schedule I, Parts I and III	_22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
Ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	1		
	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		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
ь	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete]	
	Schedule L, Part I	255	1	x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	e		
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,		·	
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	-	1	
	instructions for applicable filing thresholds, conditions, and exceptions):			and the second
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		· · · · · ·	X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes, " complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	2		
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	2		
	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			-
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	x	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?			X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	x	
Par	Note: All Form 990 filers are required to complete Schedule 0			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 3	_	而自	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	100	2	100 C 2
	(gambling) winnings to prize winners?	10	X	
132004	12-09-21	Form	990 ((2021)
	6			

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

57-0756987	^D age	5
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
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 15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		_ X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		110	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	1144	X
с	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		x
Ь	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).	00		
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	-	x
h	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7a 7b		
0	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7.0		
G		70		x
	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c	0.000	
a		-		v
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
т	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	<u> </u>	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 <u>g</u>		
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	1 milean	Com	-
	sponsoring organization have excess business holdings at any time during the year?	8		-
9	Sponsoring organizations maintaining donor advised funds.	2 2	1000	
а	Did the sponsoring organization make any taxable distributions under section 4966?	<u>9a</u>		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	-	
10	Section 501(c)(7) organizations. Enter:		r nu	171
а	Initiation fees and capital contributions included on Part VIII, line 12	1.1		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:	1999		
а	Gross income from members or shareholders 11a	- 75	11	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	100	100	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
ь	If "Yes," enter the amount of tax-exempt interest received or accrued during the year12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the		1000	1.1.1
	organization is licensed to issue qualified health plans			-
с	Enter the amount of reserves on hand) (g) (l	5=11	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or		1	
	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.	1.0		—
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	If "Yes," complete Form 4720, Schedule O.	10		
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any	¥0001-025	-	
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
122004	i 12-09-21 7	Fore	n 990	(2021
152005	12-00-21	i U II		12021

Form 990 (2021)

2021.05080 COMMUNITY FOUNDATION OF T 10000351

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.			
<u> </u>	Check if Schedule O contains a response or note to any line in this Part VI			X
3ec	tion A. Governing Body and Management			
1.	Enter the number of voting members of the governing body at the end of the tax year 1a 18		Yes	N
Id	If there are material differences in voting rights among members of the governing body at the end of the governing body, or if the governing			100
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
Ь	Enter the number of voting members included on line 1a, above, who are independent 1b 18			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other		5	
-		2		X
3	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision			
Č	of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	<u> </u>		
	more members of the governing body?	7a		x
Ь	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		1111	Ĩ.
а	The governing body?	8 a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	[—		
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	N
	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<u>11a</u>	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12111		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	┣
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent	-	1000	1
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		v	
a	The organization's CEO, Executive Director, or top management official	15a	X	
Ь	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		
16-	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
IUd		40.	100.00	X
ь	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	16a	1000	
U	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization 's			
	exempt status with respect to such arrangements?	16b	-	2423
iec	tion C. Disclosure	100		
17	List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CO, CT, DC, FL, GA	TI.	KS	K
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, and 990-T (section 501(c)(3)s			
	for public inspection. Indicate how you made these available. Check all that apply.	Orny	avanai	10
	X Own website X Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	ial	
-	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	THE ORGANIZATION - 843.681.9100			
	4 NORTHRIDGE DRIVE, STE A, HILTON HEAD ISLAND, SC 29925			

	COMMUNITY	FOUNDATION	OF THE	LOWCOUNTRY,		
Form 990 (2021)	INC			. <u> </u>	57-0756987	Page 7
Part VII Compensation	of Officers, Dir	ectors, Trustees	, Key Emp	loyees, Highest Compe	nsated	
Employees, ar	nd Independent	Contractors				
Check if Schedule	O contains a respon	se or note to any line i	n this Part VI			
Section A. Officers, Directo	rs, Trustees, Key Er	nployees, and Highe	st Compensa	ted Employees	5.0.075 5 0 1	
1a Complete this table for all p	persons required to b	e listed. Report comp	ensation for th	ne calendar year ending with or	r within the organization's	tax year.
			ether individu	als or organizations), regardles	s of amount of compensa	ition.
Enter -0- in columns (D), (E), an	d (F) if no compensat	ion was paid.				

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

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average		not cl	Pos heck (than o		(D) Reportable	(E) Reportable	(F) Estimated
	hours per week					s both r/trus		compensation from	compensation from related	amount of other
	(list any hours for related organizations below line)	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	(W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) SCOTT WIERMAN	40.00		-	-	×	<u> </u>				
PRESIDENT & CEO				x				272,334.	0.	7,121.
(2) NICOLE CHARLES	40.00									
VP FOR FINANCE & ADMIN		1		x				92,073.	0.	4,604.
(3) JACKIE ROSSWURM	2.00							,		
CHAIR				x				0.	- 0.	0.
(4) SHEILA MAHONY	2.00									maren en
VICE CHAIR		x		x				0.	0.	0.
(5) PAUL MOERI	2.00									
TREASURER		x		x				0.	0.	0.
(6) LINDA FIORE	=2.00									
SECRETARY		X		X				0.	0.	0.
(7) SANDY BENSON	2.00									1
BOARD MEMBER		X						0.	0.	= 0.
(8) GEOFF BLOCK	2.00	18								
BOARD MEMBER		X				<u> </u>		0.	0.	0.
(9) YVONNE CURL	2.00	1_								
BOARD MEMBER		X						- 0.	0.	0.
(10) ARNO DIMMLING	2.00		1		1	11		1		
BOARD MEMBER		X		<u> </u>				0.	0.	0.
(11) DOUG FLETCHER	2.00					11				
BOARD MEMBER		X						0.	0.	0.
(12) JOHN LEVY	2.00				-	-				
BOARD MEMBER		X	<u> </u>	<u> </u>	-	-		0.	0.	0.
(13) MICHAEL MARKS	2.00				i i	-			-	
BOARD MEMBER	0.00	X	-	<u> </u>				0.	0.	0.
(14) AL PANU	2.00	l.,								
BOARD MEMBER	2.00	X	<u> </u>	<u> </u>			_	0.	0.	0.
(15) SHIRLEY PETERSON	2.00	x		-	1			0.	- o.	— ₀ .
BOARD MEMBER	2.00	┡	\vdash		+	+		<u> </u>	<u> </u>	<u>_</u>
(16) DAVID ROSENBLUM BOARD MEMBER	4.00	x	1					0.	0.	0.
(17) ALLEN WARD	2.00	┡	\vdash	⊢	1.0	-	\vdash	0.	- 0.	<u> </u>
BOARD MEMBER	2.00	x	-					0.	- o.	0.
			L	<u> </u>		1	<u> </u>	<u> </u>		Form 990 (2021)
132007 12-09-21					~					Form 000 (2021)

9

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Form 990 (2021) INC			.01		T.			LONCOONINI,	57-0756	987	Р	age 8
Part VII Section A. Officers, Directors	, Trustees, Key Em	olov	ees.	and	l Hid	ahes	it C	ompensated Employee	s (continued)			ugo -
(A)	(B)			((C)			(D)	(E)		(F)	
Name and title	Average			Pos	itior			Reportable	Reportable	E	stimate	hd
	hours per					than is bot		compensation	compensation		mount	
	week	offi	cer an	d a d	irecto	x/trus	tee)	from	from related		other	
	(list any	sto						the	organizations	con	npensa	tion
	hours for	臣				ē		organization	(W-2/1099-MISC/		rom th	-
	related	stee	ruste			Densa		(W-2/1099-MISC/	1099-NEC)		ganizat	
	organizations below	atte	onal t		loyee	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1099-NEC)			id relat	
	line)	individual trustee or director	nstitutional trustee	Officer	key employee	Highest compensated employee	Former			org	anizati	ons
(18) DAFINA WARD	2.00	<u> </u>	<u> </u>	8	ž.	22	<u> 2</u>					
BOARD MEMBER		x						0.	0.			Ο.
(19) DOUG WETMORE	2.00											
BOARD MEMBER		x						0.	0.			0.
(20) MICHELLE WYCOFF	2.00											
BOARD MEMBER		X						0.	0.			0.
			<u> </u>									
					12							
					-	\square						
							'					
1b Subtotal								364,407.	0.	1	1,7	
c Total from continuation sheets to Pa								0.	0.			0.
d Total (add lines 1b and 1c)						121		364,407.	0.	1	1,7	25.
2 Total number of individuals (including		ose	liste	d ab	ove) wh	o re	ceived more than \$100,0	00 of reportable			
compensation from the organization												
3 Did the organization list any former o							. 2.		1	1.0.00	Yes	No
									•			v
line 1a? // "Yes," complete Schedule										3	1000	<u> </u>
4 For any individual listed on line 1a, is a and related organizations greater than											v	-
5 Did any person listed on line 1a receiv										4	-	
rendered to the organization? If "Yes.							auo	a organization or individ	dai ioi services	5		х
Section B. Independent Contractors			<i>n</i> <u>au</u>		171.31	- 11		······		_ <u>v</u>	·	
1 Complete this table for your five highe	est compensated ind	eper	nder	nt co	ntra	ctor	s th	at received more than \$1	00,000 of compensat	tion fr	om	
the organization. Report compensatio												
A)								(B)			C)	
Name and bus	iness address	NC)NE					Description of se	ervices C	ompa	nsatio	٦

Name and business address NONE		(D) Description of services	Compensation
2 Total number of independent contractors (including b	ut not limited to those list	ed above) who received more than	
\$100,000 of compensation from the organization	0		
			Form 990 (2021)
132008 12-09-21			

132008 12-09-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

57-0756987 Page 9

Check if Schedule O contains a response or note to any line in this Part VII. (A) (A) Total revenue (A) (A) (B) (C)	Form							57-0756	987 Page 9
Under State Column State Column State I a Federated campaigns 1a 92,002 0.00000000000000000000000000000000000	Pa	τνι		-	n wata ta anu lina	in Ahin Davi VIII			
Bit				Check if Schedule O contains a response of	or note to any line	(A)	Related or exempt	Unrelated	Revenue excluded from tax under
Bit State Image: state <td>in in</td> <td>1 :</td> <td>a</td> <td>Federated campaigns 1a</td> <td></td> <td></td> <td>W. Handler</td> <td></td> <td></td>	in in	1 :	a	Federated campaigns 1a			W. Handler		
Bit State Image: state <td>ran</td> <td>I</td> <td>b</td> <td></td> <td>92,402.</td> <td></td> <td>18 militariana</td> <td>ion părtinives</td> <td></td>	ran	I	b		92,402.		18 militariana	ion părtinives	
Bit State Image: state <td>Page 1</td> <td></td> <td>c</td> <td>Fundraising events 1c</td> <td>13,213.</td> <td></td> <td>A I I I I I I I I I I I I I I I I I I I</td> <td>reemydda o mae s</td> <td></td>	Page 1		c	Fundraising events 1c	13,213.		A I I I I I I I I I I I I I I I I I I I	reemydda o mae s	
gradies 0<	High R		d	Related organizations 1d			5 X 1 1 1		
growth Dustment Code	imil), (e	Government grants (contributions) 1e					HILL 30
growth Dustment Code	r Si	1	f				PERSONAL CONSIST	11 ID28 ID441 2	
growth Dustment Code	- ē 취			327.92	24,068,878,		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
growth Dustment Code	a de la	- 3	-			24 174 402	1 D		
generation 2 a NULINISTRATIVE PEE INCOME 522299 1,007,220. 1,007,220. bitter ADELIN PEE INCOME 522299 280,000. 280,000. 280,000. c AVENU PERE INCOME 522299 86,000. 280,000. 280,000. d d d d d d d d d d d d d d d d d All other program service revenue f 1,373,220. d d g Total. Add lines 2a-21 d 1,373,220. d d g Total. Add lines 2a-21 d 1,373,220. d d g Total. Add lines 2a-21 d 1,373,220. d d g Total. Add lines 2a-21 d 1,373,220. d d d g Total. Add lines 2a-21 d 1,000. d d d d d d d d d d d d	<u> </u>		h	Total, Add lines 1a-1f	Bucinese Code	24,174,475.			
Open of the program service revenue 52229 280,000, 280,000, 280,000, d				ADMINISTRATIVE FEE INCOME		1 007 220	1 007 220		
g Total, Add lines 2a:21 1, 373, 220. 3 Investment Income (including dividends, interest, and other similar amounts) 2, 247, 267. 2247267. 4 Income from investment of tax exempt bond proceeds 2 2 2 5 Royaties 0 Real (0) Personal 2 2 6 a Gross rents Ba 16, 266. 0 0 0 6 Rest income or (0s6) C 16, 266. <td< td=""><td>vice</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	vice	-							
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Books of product of the set of the							C. J X. #A	2	
d Net rental income or (loss) 16,266. 7 a Gross amount from sales of assets other than inventory 16,266. 900000 C Gain or (loss) 0 Net gain or (loss) 7b 1,000. 7c 7 a Gross amount from fundraising events (not including \$1,213. of contributions reported on line 1c). See Part IV, line 18 -1,000. 9 a Gross income from fundraising events (not including \$1,213. of contributions reported on line 1c). See Part IV, line 18 -59,353. 9 a Gross income from gaming activities. See Part IV, line 19 9a 9 a Gross income from gaming activities. See Part IV, line 19 9a 9 b Less: circe t expenses 9b 10 a Gross alles of inventory, less returns and allowances 10a 11 a MI3CELLANEOUS 900099 9 a Gross income or (loss) from sales of inventory 900099 9 a Gross income from gaming activities 0a 11 a MI3CELLANEOUS 900099 9 a Gross income or (loss) from sales of inventory 0a 11 a MI3CELLANEOUS 900099 12 Total Acti di lines 11a-11d 9, 617. 12 Total acti di lines 11a-11d 9, 617.									
7 a Gross amount from sales of assets other than inventory b Less: cost of other basis and sales expenses						16,266.	16,266.		
assets other than inventory b Ta Ta b Less: cost of other basis and sales expenses Tb 1,000. c Gain or (loss) Tc -1,000. -1,000. B Gross income from fundraising events (not including \$12,213, of contributions reported on line 1c). See Part IV, line 18 -1,000. -1,000. B Less: circet expenses Bb 59,353. -59,353. 9 Gross income from gaming activities. See Part IV, line 19 -59,353. -59,353. 9 Gross income from gaming activities. See Part IV, line 19 -59,353. -59,353. 9 Gross sales of inventory, less returns and allowances -100a -100a 10 Gross sales of inventory, less returns and allowances 100a -59,617. -59,617. 11 <u>MISCELLANEOUS</u> Business Code 90099 9,617. 9,617. - 12 Total revenue. - - - - - - 12 Total revenue. 27,760,510. 1,399,103. 0. 2186914.					(ii) Other	SINCEX. UNK			
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c Gain or (loss) 7c -1,000. -1,000. d Net gain or (loss) -1,000. -1,000. 8 Gross income from fundraising events (not including \$ 13,213. or contributions reported on line 1c). See Part IV, line 18 8a 0. b Less: direct expenses 8b 59,353. -59,353. c Net income or (loss) from fundraising events -59,353. -59,353. 9 Gross sincome from gaming activities. See Part IV, line 19 9a 9b b Less: direct expenses 9a 9b -59,353. c Net income or (loss) from gaming activities -59,353. -59,353. 10 a Gross sales of inventory, less returns and allowances 10a			b	Less: cost or other basis					in the second
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12 Total revenue. See instructions	Σ					9,617,			
					•	27,760,510,	1,399,103.	. 0	•

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132009 12-09-21

2021.05080 COMMUNITY FOUNDATION OF T 10000351

Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

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	Check if Schedule O contains a respons	e or note to any line in (A)	this Part IX (B)	(0)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	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	7,295,489.	7,295,489.		
2	Grants and other assistance to domestic		7745574051		
-	individuals. See Part IV, line 22	643,959.	643,959.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign			1. N. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				the tree is a set
5	Compensation of current officers, directors,				
	trustees, and key employees	364,408.	108,285.	147,838.	108,285.
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	533,772 <u>.</u>	106,754.	346,952.	80,066.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	138,448.	33,147.	76,268.	29,033.
10	Payroll taxes	67,380.	16,132.	37,118.	14,130.
11	Fees for services (nonemployees):				
а	Management				<u> </u>
b		8,410.		8,410.	
C	Accounting	30,956.		30,956.	
d					
e		1 4 0 0 4 0			
f	Investment management fees	148,012.		148,012.	
g		250 000	250 002		
h	column (A), amount, list line 11g expenses on Sch 0.)	350,223.	350,223.		
12	Advertising and promotion	83,381.	83,381.	104 240	
13	Office expenses	184,348.		184,348.	
14	Information technology	21,129.		21,129.	-
15	Royalties	8,357.		0 257	
16		5,452.	5,452.	8,357.	
17	Travel	5,452.	5,452.		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	7,586.		7,586.	
19 20		7,500.		1,000.	
20 21	Payments to affiliates				-
21	Depreciation, depletion, and amortization	46,619.		46,619.	
23		31,168.		31,168.	
24	Other expenses. Itemize expenses not covered	51,1000		51,100.	
24	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
9	PROGRAM EXPENSES	1,173,072.	1,173,072.		
ь	FUND ADMINISTRATIVE FEE	841,143.	841,143.		
6	ADMIN SPENDABLE TO OPER	86,000.	<u> </u>	86,000.	
d	MAINTENANCE	18,453.	18,453.		
e	All other expenses	28,526.	12,492.	16,034.	
25		12,116,291.	10,687,982.	1,196,795.	231,514.
26	Joint costs. Complete this line only if the organization				
-	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.			22	
	Check here I if following SOP 98-2 (ASC 958-720)				

132010 12-09-21

Form 990 (2021)

Part IX Statement of Functional Expenses

2021.05080 COMMUNITY FOUNDATION OF T 10000351

Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Form 990 (2021) Part X | Balance Sheet

Par	τΧ	Balance Sheet					
_		Check if Schedule O contains a response or no	ite to any l	ine in this Part X	(4)		(9)
					(A) Beginning of year		(B) End of year
1.	1	Cash - non-interest-bearing			3,801,536.	1	2,837,567.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			177,530.	3	140,000
	4	Accounts receivable, net				4	la stranger
	5	Loans and other receivables from any current of	The second se	12			
		trustee, key employee, creator or founder, subs	stantial cor	ntributor, or 35%	Los Mix X di		
		controlled entity or family member of any of the	ese person	s		5	
	6	Loans and other receivables from other disqualified persons (as defined					
		under section 4958(f)(1)), and persons describe	d in sectio	on 4958(c)(3)(B)		6	
8	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
₹	9	Been did and an and did formed at the second				9	37,924
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	10a	1,241,656.			
	b	Less: accumulated depreciation	10b	992,601.	295,673.	10c	249,055
	11	Investments - publicly traded securities			66,871,015.	11	72,085,368
	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, Ine 11		<u>2,520,913.</u>	15	5,289	
	16	Total assets. Add lines 1 through 15 (must equ	ual line 33)		73,666,667.	16	75,355,203
	17	Accounts payable and accrued expenses			69,605.	17	139,541
	18	Grants payable			767,113.	18	132,450
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities			20	2	
	21	Escrow or custodial account liability. Complete		21			
ŝ	22	Loans and other payables to any current or for		2. 24			
Ě		trustee, key employee, creator or founder, sub-	A DECK				
Liabilities		controlled entity or family member of any of the	ese person	S		22	
-	23	Secured mortgages and notes payable to unre				23	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, p	ayables to	related third			
		parties, and other liabilities not included on line					
		of Schedule D			2,596,104.	25	4,356,243
	26	Total liabilities. Add lines 17 through 25			3,432,822.	26	4,628,234
"		Organizations that follow FASB ASC 958, ch	eck here				
ğ		and complete lines 27, 28, 32, and 33.					
	27				70,233,845.	27	70,586,969
n l	28	Net assets with donor restrictions				28	140,000
š		Organizations that do not follow FASB ASC	958, chec	k here 🕨 🛄			
5		and complete lines 29 through 33.					
2	2 9	Capital stock or trust principal, or current funds				29	1.00
SS SS	30	Paid-in or capital surplus, or land, building, or e				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated i			70 000 045	31	- 70 706 060
ž	32	Total net assets or fund balances		70,233,845.	32	70,726,969	
	33	Total liabilities and net assets/fund balances			73,666,667.	33	75,3 <u>55,</u> 203

Form 990 (2021)

132011 12-09-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

	1990 (2021) INC	57-0	756987	Pa	_{ge} 12	
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI				X	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	<u>27,76</u>			
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,110			
3	Revenue less expenses. Subtract line 2 from line 1	3	15,644			
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	70,233	_		
5	Net unrealized gains (losses) on investments	5	<u>-13,404</u>	1,3	56.	
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8	-1,396	5,8	74.	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-349	9,8	65.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,			_		
	column (B))	10	70,726	5,9	69.	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII				X	
				Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.	-	T C	200	
2a	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	ona		E PI	10 =	
	separate basis, consolidated basis, or both:		5/4	- 21		
	Separate basis Consolidated basis 🔲 Both consolidated and separate basis			- 2		
b	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			10	100	
	consolidated basis, or both			n di	2.1	
	Separate basis X Consolidated basis Both consolidated and separate basis			-		
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit.				
	review, or compilation of its financial statements and selection of an independent accountant?					
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch		2c	X	1	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir		_	-		
	Act and OMB Circular A-133?		3a		x	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			<u> </u>	
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		36			
				000		

Form **990** (2021)

132012 12-09-21

10360512 797738 1000035385

SCHEDULE A		Public Charity Status and Public Support					OMB No. 1545-0047			
(Form 990)		Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section						2021		
Department of the Treasury Internal Revenue Service				4947(a)(1) nonexempt charitable trust. ► Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information.						Open to Public Inspection
Name	e of t	he organizatio		-	DATION OF THE				Employer	identification number
		B	INC							7-0756987
Par					(All organizations must co			e instruction	S.	
	organi				For lines 1 through 12, ch					
1					on of churches described		n 170(b)(1)(A)(i).		
2 [(Attach Schedule E (Form	• •				
3 [•	•	anization described in se njunction with a hospital				Viii) Enter	the bospital's name
4		city, and state	-		njunction with a nospital	uescribeu	11 SECTO	11110(0)(1)()		the hospital s hame,
5 [r the benefit of a co	llege or university owned	or operate	ed by a go	vernmental u	nit describe	ed in
		-		omplete Part II.)			/-3-			
6 [nental unit described in	section 17	'O(Ь)(1)(А)(v). 🔅		
7	X		-	-	intial part of its support fr			-	ne general p	public described in
		section 170(b)(1)(A)(vi). (Co	omplete Part II.)						
8 [A community	trust describe	d in section 170(b)	(1)(A)(vi). (Complete Part	: 11.)				
9 [An agricultura	al research org	anization described	in section 170(b)(1)(A)(i	x) operate	d in conju	nction with a	land-grant	college
		or university of	or a non-land-g	rant college of agric	culture (see instructions).	Enter the r	name, city,	and state of	the college	or
ſ	_	university:								
10]	-		•	than 33 1/3% of its supp					
					ct to certain exceptions; a (less section 511 tax) fro					
				mplete Part III.)	(less section STT (ax) no	III DUSIII03	sos acqui		janization a	inter Julie Ju, 1973.
11					ively to test for public sat	etv. See	section 50	9(a)(4).		
12		-	•		ively for the benefit of, to	-			rry out the	purposes of one or
		-	*	-	ed in section 509(a)(1) o					
		lines 12a thro	ugh 12d that d	describes the type o	of supporting organization	and com	olete lines	12e, 12f, and	l 12g.	
а		Type I. A s	upporting orga	nization operated, s	supervised, or controlled	by its supp	orted orga	anization(s), 1	ypically by	giving
		the suppor	ted organizatio	on(s) the power to re	gularly appoint or elect a	majority o	f the direc	tors or truste	es of the su	pporting
		organizatio	n. You must c	complete Part IV, S	ections A and B.					
b				•	d or controlled in connect		• •	-		
					anization vested in the sa	ame perso	ns that co	ntrol or mana	ge the sup	oorted
		-			Sections A and C.			محمقه مدية امت	II. internete	
c					ng organization operated s). You must complete f				lly integrate	a with,
4		-			porting organization oper				rted organi:	(a) notice
u			-	200 TC	zation generally must sat					
			,	• •	mplete Part IV, Sections					
e		- ·		-	written determination fro				II, Type III	
		functionally	/ integrated, or	r Type III non-functio	onally integrated supporti	ng organiz	ation.			
f										
<u> </u>				about the support	ed organization(s). (iii) Type of organization	I five is the num	nizalion listed	64) Amount (é monoton :	full Amount of other
		 Name of supp organization 		🗧 (II) EIN	(described on lines 1.10	in your govern	ng document?	(v) Amount of support (see	-	(vi) Amount of other support (see instructions)
					above (see instructions))	Yes	No			
<u> </u>		· · · · · · · · · · · · · · · · · · ·		-						_
								-	-	-
				5.1		=	= =	=	_	
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			6		8					
<u>Tota</u>	1			4						<u> </u>

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132021 01-04-22

Schedule A (Form 990) 2021

INC 57-0756987 Page 2 Schedule A (Form 990) 2021 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III, If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support (b) 2018 Calendar year (or fiscal year beginning in) 🕨 (a) 2017 (c) 2019 (d) 2020 (e) 2021 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 4013799. 5727166. 6822132. 6999002.24174493.47736592. include any "unusual grants.") 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge 4013799. 5727166. 6822132. 6999002. 24174493,47736592. 4 Total. Add lines 1 through 3 The portion of total contributions 5 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) 3181727. 6 Public support. Subtract line 5 from line 4. 34554865. Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2017 (b) 2018 (c) 2019 (d) 2020 (e) 2021 (f) Total 4013799. 5727166. 7 Amounts from line 4 6822132 6999002. 24174493. 47736592. 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, 1810729. 1617453. 1252857. 1056899. 2247267 7985205. 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 9,617. assets (Explain in Part VI.) 9,617. 55731414. 11 Total support. Add lines 7 through 10 1,389,446. 12 Gross receipts from related activities, etc. (see instructions) 12 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 13 organization, check this box and stop here Section C. Computation of Public Support Percentage 62.00 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 14 % 15 Public support percentage from 2020 Schedule A, Part II, line 14 80.40 15 % 16a 33 1/3% support test - 2021. 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 ► X b 33 1/3% support test - 2020. 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 - 2021. 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 - 2020. 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

Schedule A (Form 990) 2021

132022 01-04-22

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Schedule A (Form 990) 2021 INC 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not					1	
include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				T		
3 Gross receipts from activities that						
are not an unrelated trade or bus-]		
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5				1	1	1
7a Amounts included on lines 1, 2, and					1	
3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3 L
ection B. Total Support						
alendar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	_					
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		-				-
b Unrelated business taxable income	_	1411				
(less section 511 taxes) from businesses acquired after June 30, 1975			1.1		-	
c Add lines 10a and 10b				_		
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-		_			
13 Total support. (Add lines 9, 10c, 11, and 12.)			_			
14 First 5 years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizati	on
check this box and stop here						
Section C. Computation of Public	c Support Per	centage				
15 Public support percentage for 2021 (lin			olumn (f))		15	
16 Public support percentage from 2020	Schedule A, Part	III, line 15			16	
Section D. Computation of Invest	tment Income	e Percentage				
17 Investment income percentage for 20	21 (line 10c, colur	mn (f), divided by l	ne 13, column (f))		17	
· · · · · · · · · · · · · · · · · · ·	2020 Schedule A,	Part III, line 17			18	
8 Investment income percentage from 2					33 1/3%, and line 1	7 is not
	organization did r	not check the box (on line 14, and line		ee trevel and mie .	
19a 33 1/3% support tests - 2021. If the	d stop here. The	organization quali	fies as a publicly s	supported organiz	ation	
19a 33 1/3% support tests - 2021. If the more than 33 1/3%, check this box an b 33 1/3% support tests - 2020. If the	d stop here. The organization did r	organization quali not check a box on	fies as a publicly s line 14 or line 19	supported organiz a, and line 16 is m	ation ore than 33 1/3%, a	and _
19a 33 1/3% support tests - 2021. If the more than 33 1/3%, check this box an	id stop here. The organization did r ck this box and st	organization quali not check a box on top here. The orga	fies as a publicly s line 14 or line 19 nization qualifies	supported organiz a, and line 16 is m as a publicly supp	ation ore than 33 1/3%, a orted organization	and

2

3a

ЗЬ

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

INC

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If* "Yes," *describe in* **Part VI** *when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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10b | Schedule A (Form 990) 2021

	COMPATING OF THE DOWCODATRY,		-	
	dule A (Form 990) 2021 INC 57-0	75698	7 Pa	<u>ige 5</u>
Par	t IV Supporting Organizations (continued)	q = -p		
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?	La Carlo		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	17	200	
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		86311	
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,	i inneĝ	1.164	
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	01		
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the		1 mil	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in	(do)		18.20
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		10	
	supervised, or controlled the supporting organization.	2		
Sec	tion 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	(1 cm)	Suit	
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		(TTO	
	or management of the supporting organization was vested in the same persons that controlled or managed	2111100		
	the supported organization(s).	1		
Sec	tion 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	21	1000	TRU
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		1.641	
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	1111151	-
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			0.00
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	1		
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		1 23	
	significant voice in the organization's investment policies and in directing the use of the organization's	(TOD)	1 51	1111
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		Set 1	10
	supported organizations played in this regard.	3	-	
Sec	tion E. Type III Functionally Integrated Supporting Organizations			<u> </u>
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction	s).		
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 governmental entity (see	instructio	nel	
2	Activities Test. Answer lines 2a and 2b below.	manuene	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
-	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes.			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a	-	-
h	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			5100
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			1
		2b	-	
3	these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
ci	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		1
	autore of cush of the supported organizations: IF Tes of Tvo provide details in Fair vi-	.56	-	+

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

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132025 01-04-22

3b | | Schedule A (Form 990) 2021

Part	V Type III Non-Functionally Integrated 509(a)(3) Supportin	ng Organ	izations	
1 [Check here if the organization satisfied the Integral Part Test as a qualifyir	ng trust on I	Nov. 20, 1970 (explain in	Part VI). See instruction
	All other Type III non-functionally integrated supporting organizations mus			
Section	n A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<u>1 N</u>	let short-term capital gain	1		
2 R	ecoveries of prior-year distributions	2		
<u>3</u> C	other gross income (see instructions)	3		
4 A	dd lines 1 through 3.	4		
<u>5</u> D	epreciation and depletion	5		
6 P	ortion of operating expenses paid or incurred for production or			
c	ollection of gross income or for management, conservation, or			
Π	naintenance of property held for production of income (see instructions)	6		
7 C	ther expenses (see instructions)	7		
8 A	djusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sectior	n B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 A	ggregate fair market value of all non-exempt-use assets (see		10	
ir	structions for short tax year or assets held for part of year):			
аA	verage monthly value of securities	1a		
bΑ	verage monthly cash balances	1b		
	air market value of other non-exempt-use assets	1c		
	otal (add lines 1a, 1b, and 1c)	1d		
	iscount claimed for blockage or other factors		and some state of the state of the	
	explain in detail in Part VI):			
	cquisition indebtedness applicable to non-exempt-use assets	2		
	ubtract line 2 from line 1d.	3		
_	ash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	ee instructions).	4		
	et value of non-exempt-use assets (subtract line 4 from line 3)	5		
	lultiply line 5 by 0.035.	6		
	ecoveries of prior-year distributions	7		
	linimum Asset Amount (add line 7 to line 6)	8		
	n C - Distributable Amount			Current Year
1 A	djusted net income for prior year (from Section A, line 8, column A)	1		
	nter 0.85 of line 1.	2		
	linimum asset amount for prior year (from Section B, line 8, column A)	3		
	nter greater of line 2 or line 3.	4	Contra and a second second	
	come tax imposed in prior year	5		
	istributable Amount. Subtract line 5 from line 4, unless subject to			
	mergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional		d Type III supporting area	nization (see
	instructions).	ny integrate	o Type in supporting orga	Instanon (Sae

Schedule A (Form 990) 2021

132026 01-04-22

Schedule A (Form 990) 2021

B	dule A (Form 990) 2021 INC		pinationa (57	7-0756987 Page 7
Par		allo) Supporting Orga	mzations (continue	<u>;d)</u>	
	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exer			1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	is of supported organizations		3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
_7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	e organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	•	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			11	
2	Underdistributions, if any, for years prior to 2021 (reason-				
	able cause required - explain in Part VI). See instructions.			_	
3	Excess distributions carryover, if any, to 2021				
a	From 2016				
ь	From 2017				
c	From 2018				
d	From 2019	ШШ — И — ПАН X X2 X — 33			
	From 2020				
	Total of lines 3a through 3e				
	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
i					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		283=17118		
4	Distributions for 2021 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
	Remainder, Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h				
•	and 4b from line 1. For result greater than zero, explain in	NATION OF THE	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	111	
	Part VI. See instructions.			51	
7	Excess distributions carryover to 2022. Add lines 3j				
·	and 4c.		11.677.3		
8	Breakdown of line 7:				
_	Excess from 2017				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
-	Excess from 2021				
		A			

Schedule A (Form 990) 2021

132027 01-04-22

	-		FOUNDATION	I OF THE LOV	COUNTRY,		
Schedule A	(Form 990) 2021	INC				57-0756987	Page 8
	Supplemental Inform Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	, 2, 30, 30, 40, 40, 5 lines 2 and 3, Part IV	a, 6, 9a, 9b, 9c, 11a, / Section E, lines 1c,	2a, 2b, 3a, and 3b; P	Section B, lines 1 art V. line 1: Part V	and 2; Part IV, Section /. Section B. line 1e: Pa	n C, art V,
	· · · · · · · · · · · · · · · · · · ·						
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2028 01-04-2	22					Schedule A (Form 9	90) 2021
			22				

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2021.05080 COMMUNITY FOUNDATION OF T 10000351

* *	PUBLIC	DISCLOSURE	COPY	**
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Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Schedule B

(Form	990)
-------	------

Department of the Treasury

Internal Revenue Service Name of the organization

Employer identification number

OMB No. 1545-0047

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

57-0756987

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filling Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., purpose, charitable, etc., purpose. Con't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., purpose.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2021)

_			
(a) <u>No</u> .	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,074,612.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) <u>No.</u>	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ 14,296,355.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$567,127.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZiP + 4	(c) Total contributions	(d) Type of contribution
	21	\$	Person Payroli Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroli Payroli Noncash Complete Part II for noncash contributions.)
123452 11-11-	21		Schedule B (Form 990) (2021)

Name of organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

10360512 797738 1000035385

Employer identification number

Page 2

<u>57-0756987</u>

Schedule B (Form 990) (2021)

Part I

IITY FOUNDATION OF THE LOWCOUNTRY,		
		57-0756987
Noncash Property (see instructions). Use duplicate copies of Part II if	additional space is needed.	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - - - \$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	(b) (b) Description of noncash property given (b) Description of noncash property given	(b) (c) (b) (c) (c) FMV (or estimate) (c) (c) FMV (or estimate)

10360512 797738 1000035385

25 2021.05080 COMMUNITY FOUNDATION OF T 10000351

Schedule B (Form 990) (2021)

Page 3

Name of organization

Schedule B (Form 990) (2021)

	organization NITY FOUNDATION OF THE	LOWCOINTRY			Employer identification number		
INC		Loncoomini,			57-0756987		
Part III	Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious, Use duplicate copies of Part III if additional	a) through (e) and the following the following the second state of	na line entry. For a	organizations	nat total more than \$1,000 for the year		
(a) No. from Part I	(b) Purpose of gift	(c) Use of (jift	(d) Desc	ription of how gift is held		
			·				
		(e) Transi	ier of gift				
	Transferee's name, address, a	nd ZIP + 4	R	elationship of tra	nsferor to transferee		
v .							
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held		
		(e) Transf	er of gift				
	Transferee's name, address, a	elationship of tra	nsferor to transferee				
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held		
	(e) Transfer of gift						
	Transferee's name, address, a	R	elationship of tran	nsferor to transferee			
102.010							
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held		
	(e) Transfer of gift						
	Transferee's name, address, and ZIP + 4 Relation				sferor to transferee		
123454 11-11	J-21			<u> </u>	Schedule B (Form 990) (2021)		

26 2021.05080 COMMUNITY FOUNDATION OF T 10000351

(Form	HEDULE D 1 990) nent of the Treesury	Complete if the organized part IV, line 6, 7, 8, 9, 10,	Al Financial Statements anization answered "Yes" on Form 990, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.			7	20	545-0047 21 Public
	Revenue Service of the organizati		O for instructions and the latest information of THE LOWCOUNTRY,			er iden	Inspect tificatio) 7 5 6 9	n number
Par		ations Maintaining Donor Advised n answered "Yes" on Form 990, Part IV, lin	d Funds or Other Similar Funds or	Acco				
	organizatio	n answered res on Form 990, Fart IV, un	(a) Donor advised funds	(b)	Funds a	nd oth	er accoi	unts
1	Total number at er	nd of year	107	(-7				
2		f contributions to (during year)	2,389,681.					
3	Aggregate value o	f grants from (during year)	2,167,158.					
4		t end of year						
5	-		writing that the assets held in donor advised			T	e	—
6			exclusive legal control? dvisors in writing that grant funds can be use				Yes	No No
0		-	r donor advisor, or for any other purpose cor					
				-			Yes	X No
Par	t II Conserv	ation Easements. Complete if the org	anization answered "Yes" on Form 990, Par	rt IV, lin	ne 7.			
1	Purpose(s) of cons	servation easements held by the organization	on (check all that apply).			- 1.		
	Preservation	n of land for public use (for example, recrea	tion or education)	historic	ally imp	ortant	land are	a
		of natural habitat	Preservation of a	certifie	d histori	c struc	ture	
_		of open space						
2	Complete lines 2a day of the tax yea	• • • •	ied conservation contribution in the form of a	a conse				he last he Tax Year
а	Total number of c	onservation easements			2a			
b	-			1011 I I I I I I I I I I I I I I I I I I	2b			
			ucture included in (a)		2c			
d		., ,	after 7/25/06, and not on a historic structure		2d			
3			eased, extinguished, or terminated by the or			na the	tax	
	year 🕨		, , ,	3				
4	Number of states	where property subject to conservation eas	sement is located 🕨					
5	•	tion have a written policy regarding the per	Ŷ I · ·					
		forcement of the conservation easements it					Yes	L No
6	Staff and voluntee	er hours devoted to monitoring, inspecting,	handling of violations, and enforcing conser	vation	easemer	nts duri	ing the y	/ear
7	Amount of expense	es incurred in monitoring inspecting hand	lling of violations, and enforcing conservation	n easer	ments d	uring th	ne vear	
<u> </u>	► \$	tes meaned in memoring, inspecting, name	and of the actions, and officially conservated	11 04001		anng a	io your	
8	Does each conser	vation easement reported on line 2(d) abov	e satisfy the requirements of section 170(h)((4)(B)(i)				
	and section 170(h)(4)(B)(ii)?					Yes	No No
9			on easements in its revenue and expense sta					
			note to the organization's financial statement	ts that	describe	es the		
Par		counting for conservation easements.	Art, Historical Treasures, or Othe	er Sin	nilar A	ecete		
		if the organization answered "Yes" on Form				00010	•	
1a		•	8, not to report in its revenue statement and	l baland	ce sheet	works		
			plic exhibition, education, or research in furth					
			ncial statements that describes these items.					
b	If the organization	elected, as permitted under FASB ASC 95	8, to report in its revenue statement and bal	lance s	heet wo	rks of		
	art, historical trea	sures, or other similar assets held for public	exhibition, education, or research in further	rance o	f public	service		
		ing amounts relating to these items:						
		1.1 m			► \$_ ► \$			
2	• •		asures, or other similar assets for financial g					
2		unts required to be reported under FASB A		ant pro	-1100			
а	•		to the relating to these kerne.		▶ \$_			
					▶ \$			
		eduction Act Notice, see the Instruction			Sci	hedule	D (For	n 990) 2021
13205	10-28-21							
			27					

Sche	dule D (Form 990) 2021 INC	II FOUNDAT		r ine	DOMCOOL	, iATA	57-	07569	87 Page 2
	rt III Organizations Maintaining C	Collections of Ar	t, Histo	rical Tre	asures, or	Other \$	Similar Ass	sets (cor	tioued)
3	Using the organization's acquisition, access								
	collection items (check all that apply):				3	J			
a	Public exhibition	c	1 🗌 L	oan or exc	hange program	n			
b	Scholarly research	e			- · -				
с	Preservation for future generations								
4	Provide a description of the organization's c	ollections and explai	n how the	y further th	ne organization	's exemp	ot purpose in F	Part XIII.	
5	During the year, did the organization solicit of								
_	to be sold to raise funds rather than to be m	aintained as part of t	he organia	tation's co	llection?		·····	Yes	No No
Pa	rt IV Escrow and Custodial Arran	gements. Compl	ete if the o	organizatio	n answered "Y	es" on F	orm 990, Part	IV, line 9,	or
	reported an amount on Form 990, Pa								
1a	Is the organization an agent, trustee, custod							_	_
	on Form 990, Part X?							Yes	No No
Ь	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing tal	ole:					
								Amou	unt
c	Beginning balance						1c		
d	Additions during the year						1d		
8	Distributions during the year						1e		
1	Ending balance		04						
	Did the organization include an amount on F If *Yes, * explain the arrangement in Part XIII.							Yes	
Pa		if the organization an	planation	rias been	provided on Pa	art XIII .	<u></u> ,	<u></u>	
		(a) Current year		or year	(c) Two years		I) Three years b	ack (a) Fr	our years back
1a	Beginning of year balance		(0. 904.			, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Jul Julio Duck
ь	Contributions								
c	Net investment earnings, gains, and losses								
ď	Grants or scholarships				[_	
	Other expenditures for facilities								
Ť	and programs								
f	Administrative expenses								_
g	End of year balance								
2	Provide the estimated percentage of the cur		e (line 1q.	column (a)) held as:				
а	Board designated or quasi-endowment		%						
b	Permanent endowment	%	_						
c	Term endowment	%							
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.							
3a	Are there endowment funds not in the posse	ssion of the organiza	ition that a	are held an	ad administered	d for the (organization		
	by:							_	Yes No
	(i) Unrelated organizations							<u>3a(i</u>	
	(ii) Related organizations							<u>3a(i</u>	
b	If "Yes" on line 3a(ii), are the related organiza							3b	
4 Par	Describe in Part XIII the intended uses of the t VI Land, Buildings, and Equipm	organization's endo	wment fur	nds.					
rai	Complete if the organization answere		Dout N/	ine 11e C			- 10		
		1							
	Description of property	(a) Cost or o basis (investr			or other (other)	• •	umulated eciation	(d) Bo	ok value
	Lond				0,000.	debie	sciation	1	0 000
ia b	Land				2,303.	87	70,364.		<u>50,000.</u> 31,939.
~	Buildings Leasehold improvements				<u>.,,,,,,</u>	01	0,004.	(
Д	Equipment			3	7,851.	7	30,775.		7,076.
e	Other				1,502.)1,462.		40.
	Add lines 1a through 1e. (Column (d) must e		Y column					24	19,055.
	in the second seco	ugari unn 330. Fail	<u>, cylunni</u>	<u>ар, ше</u> Ц	<u> </u>				m 990) 2021

Schedule D (Form 990) 2021

132052 10-28-21

INC

Schedule D (Form 990) 2021

Complete if the organization answered "Yes" or			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-or	f-year market value
1) Financial derivatives			
2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F) (G) (G)			
(H)			-
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ► Part VIII Investments - Program Related. Complete if the organization answered "Yes" or	Form 000, Port IV, line	11a See Form 000, Dark V, line 12	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-o	f.voar markot valuo
	(b) book value	(c) method of valuation. Cost of end-o	ryear market value
(1) (2)			
(3)			
(4)			
(5)			
(6)			_
(7)			
(8)			
(9)			
otal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered *Yes* or (a) D	n Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	(b) Book value
(1)	usenpuen		(b) DOOK VALUE
(2)			
(3)			_
(4)			
(5)			X - 44.
(6)			
(7)			1.01
(8)			
(9)	Inc.		L
Part X Other Liabilities.			
Complete if the organization answered "Yes" or	n Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line 25.	
(a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) ANNUITIES PAYABLE			1,675,645
(3) FUNDS HELD FOR OTHERS - AG	ENCY		2 084 504
(4) FUNDS			3,074,504
(5) DUE TO CFL			3,594
(6) GRANTS PAYABLE - KRUM			-397,500
(7)			
(7) (8)			
(7)			4,356,243

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2021

132053 10-28-21

Sche	edule D (Form 990) 2021 INC		57-0756987 Page 4
	rt XI Reconciliation of Revenue per Audited Financial State	ments With Reven	Je per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line		·
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12;		
а	Net unrealized gains (losses) on investments	2a	the cruck
b	Donated services and use of facilities		
c	Recoveries of prior year grants	2c	0.000
d	Other (Describe in Part XIII.)		
e	Add lines 2a through 2d	22.300.	2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)		5
Pa	t XII Reconciliation of Expenses per Audited Financial State	•	ises per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.	· · · · · · · · · · · · · · · · · · ·
1			
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	<u>2a</u>	
Ь	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		28
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	(18) -
¢	Add lines 4a and 4b		40
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)		5
Pa	t 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.

PART X, LINE 2:

THE FOUNDATION HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A
CHARITABLE ORGANIZATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL
REVENUE CODE AND IS EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION
509(A)(2) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR
INCOME TAXES IS INCLUDED IN THE ACCOMPANYING COMBINED FINANCIAL
STATEMENTS. THE FOUNDATION HAS DETERMINED THAT IT DOES NOT HAVE ANY
MATERIAL UNRECOGNIZED TAX BENEFITS OR OBLIGATIONS AS OF JUNE 30, 2022.

30

132054 10-28-21

Schedule D (Form 990) 2021

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	raisi	ng or Gaming A	ctiv	vities	DMB No. 1545-0047
(Form 990)		organization answered "Yes" on organization entered more than \$15				r 19,	or if the	2021
Department of the Treasury		Attach to Form 990	or Fo	m 99	0-EZ.			Open to Public
Internal Revenue Service Name of the organization		to www.irs.gov/Form990 for instru- TY FOUNDATION OF T				on.	Employer ide	Inspection Intification number
	INC						57-0756	987
Part I Fundrais required to	complete this part	Complete if the organization answe	red "Y	es" or	Form 990, Part IV, I	ine 1	7. Form 990-EZ	filers are not
a Aail solicitat b Internet and c Phone solici d In-person so 2 a Did the organizatio key employees list	tions email solicitations tations licitations on have a written o red in Form 990, Pa		tion of tion of fundra (incluc	non-g goven ising i ing of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?		Yes	
compensated at le	east \$5,000 by the	organization.						
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have c or con contribu	ustody trol of	(iv) Gross receipts from activity	tò (Amount paid (or retained by) fundraiser sted in col. (i)	(vi) Amount paid to (or retained by) organization
		== =	Yes	No				
	. F		-					
						11		
	5							
						C	Ç.	
54 								
			1	17				
	2							
	-							
Total		1						
	ich the organizatio	n is registered or licensed to solicit o	contrib	utions	or has been notified	l it is	exempt from re	gistration
or noonoing,					· · · · · · · · · · · · · · · · · · ·			
			_					
LHA For Paperwork R	eduction Act Noti	ice, see the Instructions for Form \$	990 or	990-E	Z .		Schedul	e G (Form 990) 2021

132081 10-21-21

	art I	le G (Form 990) 2021 INC Fundraising Events. Complete if the of fundraising event contributions and groups	e organization answered	I "Yes" on Form 990, Part	t IV, line 18, or reported	-0756987 Page 2 more than \$15,000
			(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
9			(event type)	(event type)	(total number)	- col. (c))
Revenue	1	Gross receipts	13,213.			13,213.
	2	Less: Contributions	13,213.			13,213.
_	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs			. <u> </u>	
irect Ex	7	Food and beverages				
ā	8	Entertainment				1
	9	Other direct expenses	59,353.			59,353.
	10	Direct expense summary. Add lines 4 through	9 in column (d)		•	59,353.
D	11 art i	Net income summary. Subtract line 10 from li		000 D 101 0 10	•••••••	-59,353.
F	a 1 C I	Gaming. Complete if the organization a \$15,000 on Form 990-EZ, line 6a.	answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
			(a) Pass	(b) Pull tabs/instant	(-) Otheri	(d) Total gaming (add
Revenue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Beve						
_	1	Gross revenue				
ses	2	Cash prizes	⊇=			
xpen	3	Noncash prizes				
Direct Expenses	4	Rent/facility costs				
-	5	Other direct expenses				
	6		Yes%	Yes%	☐ Yes % ☐ No	
	7	Direct expense summary. Add lines 2 through	5 in column (d)		•	
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
	ls t	er the state(s) in which the organization condu he organization licensed to conduct gaming ac No," explain:	tivities in each of these s	states?		Yes No
		re any of the organization's gaming licenses re Yes," explain:		rminated during the tax y	ear?	Yes No
13204	32 10	-21-21			Sche	dule G (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY	COMMUNITY	FOUNDATION	OF THE	LOWCOUNTRY
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Sch	edule G (Form 990) 2021 INC 57-	0756	987	Page 3
11			Yes	No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
12	to administer charitable gaming? Indicate the percentage of gaming activity conducted in:		Yes	No No
	The organization's facility	13a	1	%
	An outside facility			%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15 a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	No No
k	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			
	Garning manager compensation 🕨 \$			
	Description of services provided 🕨			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
ê	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		Yes	
I	 Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the 		105	
D	organization's own exempt activities during the tax year s	- 414 41		
Pa	ITTIV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and P 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	art III, li	nes 9	9b, 10b,
_				
_				
			-	
_				
_				
_				
	× · · · · · · · · · · · · · · · · · · ·			
1320	183 10-21-21 Sche	dule G	(Form	990) 202
	33			

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2021.05080 COMMUNITY FOUNDATION OF T 10000351

Schedule G (Form 990)	COMMUNITY FO	UNDATION OF	THE	LOWCOUNTRY,	57-0756987	0
Schedule G (Form 990) Part IV Supplemental Infor	mation (continued)				57-0750507	Page 4
	(continued)					
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132084 11-18-21		÷			Schedule G (Fe	orm 990)
		34				

SCHEDULE I (Form 990) Department of the Tressury	Compt Compt	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,}	er Assistance to d Individuals in answered "Yes" on For Attach to Form 990.	ce to Organi s in the Unit on Form 990, Par n 990.	izations, ted States t IV, line 21 or 22.		OWE No. 1545-0047
Internal Revenue Service Name of the organization COMMUNITY	FOUNDATION	▲ ○	Go to www.irs.gov/Form990 for the latest information. F THE LOWCOUNTRY ,	r the latest inform	lation.		Inspection Employer identification number 57 – 0756987
Part I General Information on Grants and Assistance	nd Assistance						
1 Does the organization maintain records to substantiate the amount of	o substantiate the	amount of the grants	or assistance, the g	grantees' eligibility	for the grants or assis	the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	on X Yes No
Criteria used to awaro the grants or assistance f Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.	cedures for monit	oring the use of grant f	unds in the United	States.]
12	Domestic Organia 55,000. Part II can	cations and Domestic be duplicated if addition	Governments. C	omplete if the orga od.	anization answered "Y	Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any ded.	IV, line 21, for any
1 (a) Name and address of organization or government	(p) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
A CALL TO ACTION 21 BOUNDARY STREET BLUFFTON, SC 29910	47-3057571 501(C)(3	501(C)(3)	7,070.	0			A CALL TO ACTION
AGAPE FAMILY LIFE CENTER, INC. 5855 SOUTH OKATIE HIGHWAY HARDEEVILLE, SC 29927	57-1106874 501(C)(3)	501(C)(3)	10,000.	0			OPPORTUNITY GRANT 2022: FINANCIAL WELLNESS
AGAWAM COUNCIL 6 FUNDY ROAD, SUITE 100 FALMOUTH, ME 04105	22-2577250	501(C)(3)	50,000.	0.			CAPITAL FUND DRIVE
ALL ABOUT CATS 4 MAGAZINE PLACE HILTON HEAD ISLAND, SC 29928	38-3909521	501(C)(3)	15,174.	.0			GENERAL SUPPORT
ALL SAINTS EPISCOPAL CHURCH 3001 MEETING STREET HILTON HEAD ISLAND, SC 29926	57-0764909	501(C)(3)	6,000.	0.			GENERAL OPERATING SUPPORT
ALLIANCE DEFENDING FREEDOM 15100 N. 90TH STREET SCOTTSDALE, AZ 85260	54-1660459 501(C)(3	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
 Enter total number of section 501(c)(3) and government organizations Enter total number of other organizations listed in the line 1 table 	nd government or s listed in the line	janizations listed in the	listed in the line 1 table				169.
1	see the Instructi IV FOR CO	Form 99	0. DESCRIPTIONS				Schedule I (Form 990) 2021
132101 10-26-21			35				

Schedule I (Form 990) INC							57-0756987 Page 1
	Assistance to Do	mesuc Organizations			(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	NI3 (9)	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	 (f) Method of valuation (book, FMV, appraisal, other) 	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALZHEIMERS DISEASE RESEARCH CENTER MAYO CLINIC - 200 FIRST ST SW - ROCHESTER, MN 55905	41-6011702 S01(C)	501(C)(3)	10,000.	.0			ALZHEIMER'S RESEARCH
AMERICAN RED CROSS LOWCOUNTRY SC 2424 A CITY HALL LANE NORTH CHARLESTON, SC 29406	53-0196605	501(C)(3)	7,800.	0			RED CROSS BIOMEDICAL SERVICES: SAVING LIVES IN BEAUFORT COUNTY
ANTIOCH EDUCATIONAL CENTER POST OFFICE BOX 1930 RIDGELAND, SC 29936	76-0818789	501(C)(3)	15,200.	.0			GENERAL OPERATING SUPPORT
ARRHYTHMIA ALLIANCE 19 EXECUTIVE PARK, PO BOX 5507 HILTON HEAD ISLAND, SC 29938	20-4806188	501(C)(3)	10,000.	•0			#HILTONHEADHEARTSMATTER
ARTS CENTER OF COASTAL CAROLINA 14 SHELTER COVE LANE HILTON HEAD ISLAND, SC 29928	57-1035817	501(C)(3)	223,925.	0.			DONOR ADVISOR DISBURSEMENT
AUSTIN ACHIEVE FUBLIC SCHOOLS INC. 7424 EAST HIGHWAY 290 AUSTIN, TX 78723	27-3700807	501(C)(3)	100,000.	0.	2		PUBLIC CHARTER SCHOOL SUPPORT
AVON OLD FARMS SCHOOL 500 OLD FARMS ROAD AVON, CT 06001	06-0655480	501(C)(3)	25,000.	0.			CAPITAL CAMPAIGN
BEAUFORT COUNTY SCHOOL DISTRICT POST OFFICE DRAWER 309 BEAUFORT, SC 29901	57-6000367 501(C)(501(C)(3)	71,628.	0.			ROBERT SMALLS INTERNATIONAL ACADEMY AND SHANKLIN ELEMENTARY
BEAUFORT MEMORIAL HOSFITAL ENDOWMENT FOUNDATION - P.O. BOX 2233 - BEAUFORT, SC 29901	57-0792360	501(C)(3)	12,000.	0.			CHARITABLE ALLOCATION FROM PAR 3 EVENT PROCEEDS Schedule Form 990)

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COMMUNITY Schedule I (Form 990) INC	FOUNDATION	0F	LOWCOUNTRY ,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Doi		ganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BI ACOUTTRY				U			
PO BOX 3132 BLUFFTON, SC 29910	88-0662577 501(C)(501(C)(3)	7,070.	0.			BLACQUITY - BLACK EQUITY UNIVERSITY PROGRAM
BLUFFTON COMMUNITY SOUP KITCHEN 21 BOUNDARY ST, POST OFFICE BOX 993 BLUFFTON, SC 29910	82-3282038	501(C)(3)	84,500.				ENDING FOOD INSECURITY "EFI"
1.1.2							
29 PLANTATION		1					BLUFFTON JAPSPER VIM
DK. BLUG. 500, FO BOX \$2533 - BLUFFTON, SC 29910	32-0298086	501(C)(3)	80,000.	0.			UNDERSERVED
BLUFFTON MLK OBSERVANCE COMMITTEE							
P.O. BOX 1158							BLUFFTON MLK OBSERVANCE
BLUFFTON, SC 29910	85-4095993	501(C)(3)	54,570.	0.			COMMITTEE GRANT
GIER STAS NOTSTILS						ſ	BLUFFTON SELF HELP IN
PO BOX 2420							SUPPORT OF THE EDUCATION
BLUFFTON, SC 29910	57-0862658	501(C)(3)	103,825.	0.			AND RESOURCE CENTER
BOSTON UNIVERSITY							
BOSTON U. GIFT PROCESSING C/O JP							
MORGAN CHASE, POST OFFICE BOX							TO THE RUSS AND ANDREA
22605 - NEW Y	04-2103547	501(C)(3)	20,000.	0.			GULLOTTI SCHOLARSHIP FUND
						I	
BOX 2226/ - HILTON HEAU ISLANU, SC 29926	57-0811876	501(C)(3)	217,851.	.0			GENERAL OPERATING SUPPORT
BOYS & GIRLS CLUBS OF THE			1				
LOWCOUNTRY BLUFFTON UNIT - 100							
H.E. MCCRACKEN CIRCLE, P.O. BOX				¢			ŭ,
1908 - BLUFFTON, SC 29910	9/9TT90-/5	DU1(C)(3)	ONC ZCT	>			VETOKN 10 CTOB
BOYS AND GIRLS CLUBS OF THE							
NTRY 10							PV22 LEGACY BUND
29909 SULTE LUS - BLUFFTON, SC	57-0811876 501(C)	501(C)(3)	15,000.	.0			DISTRIBUTION
							Schedule I (Form 990)

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Schedule I (Form 990) INC Schedule I (Form 990) INC Part II Continuation of Grants and Other Assistance to Domestic O	Ssistance to Domes	UN UF LITE LIV mestic Organizations	now COUNTALY,	vernments (Sche	THE LOWCOULLY , reanizations and Domestic Governments (Schedule (Form 990), Part II.)		57-0756987 Page 1
	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BROOKE'S HAVEN ANIMAL RESCUE 25 BUCK ISLAND BLUFFTON, SC 29910	27-1778863	501(C)(3)	5,109.	ò			GENERAL SUPPORT IN MEMORY OF GABBY
CENTRAL OAK GROVE BAPTIST CHURCH 161 MATHEWS DRIVE, POST OFFICE BOX 21702 - HILTON HEAD ISLAND, SC 29925	57-0805691	501(C)(3)	9,900,	.0			COG HILTON HEAD ISLAND (HHI) FOOD DISTRIBUTION PILOT PROGRAM
CHILD ABUSE PREVENTION ASSOCIATION PO BOX 531 BEAUPORT, SC 29901	57-0722206 501(C)	501(C)(3)	24,000.	0			CHILD ABUSE PREVENTION ASSOC
CHURCH OF THE CROSS 110 CALHOUN STREET, POST OFFICE BOX BLUFFTON, SC 29910	57-0684046	501(C)(3)	20,000.	0.			THE CHURCH OF THE CROSS FOOD BANK
COASTAL DISCOVERY MUSEUM Post Office Box 23497 Hilton Head Island, SC 29925	57-0801415	501(C)(3)	155,000.	0.			TEACHING DIVERSE Narratives - History Educator
COUNCIL ON FOUNDATIONS 1255 23RD STREET NW, SUITE 200 WASHINGTON, DC 20037	41-1239275	501(C)(3)	5,750.	°0			2021 MEMBERSHIP
CROSSROADS CONMUNITY SERVICES BACKPACK BUDDIES OF BLUFFTON - PO BOX 3525 - BLUFFTON, SC 29910	27-0536683	501(C)(3)	39,625.	.0			BACKPACK BUDDIES OF SREATER BLUFFTON AND HARDEEVILLE
CURE ALZHEIMER'S FUND 34 WASHINGTON STREET, SUITE 310 WELLESLEY HILLS, MA 02481	52-2396428	501(C)(3)	132,000.	0			JOEL BLANCHARD PH.D - MOLECULAR AND CELLULAR MECHANSIMS AND BIOMARKERS OF APOE4
DANA FARBER CANCER INSTITUTE POST OFFICE BOX 849168 BOSTON, MA 02284	04-2263040	501(C)(3)	8,000.	0			CANCER RESEARCH
							Schedule I (Form 990)

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COMMUNITY Schedule I (Form 990) INC	FOUNDATION	OF	LOWCOUNTRY,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Or	ssistance to Dor	mestic Organizations	ganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	4 II.)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DAUFUSKIE ISLAND HISTORICAL FOUNDATION - 44 OLD HAIG POINT ROAD - DAUFUSKIE ISLAND, SC 29915	31-1752504 501(C)(501(C)(3)	10,000.	0			OPPORTUNITY GRANT 2022: BROTHERS AND SISTERS DYSTER HALL RESTORATION
DOCTORS WITHOUT BORDERS 40 RECTOR STREET, 16TH FLOOR NEW YORK, NY 10006	13-3433452	501(C)(3)	10,000.	0			SUPPORT EFFORTS IN UKRAINE
DUKE CANCER INSTITUTE 300 w. MORGAN STREET DURHAM, NC 27701	56-0532129 501(C)(501(C)(3)	10,000.	0			DR. PETER ALLEN RESEARCH
FAMILY PROMISE OF BEAUFORT COUNTY 181 BLUFFTON RD., D101 BLUFFTON, SC 29910	20-5647589 501(C)(501(C)(3)	55,600.	0.			A SAFE NICHT'S SLEEP
FIRST PRESBYTERIAN CHURCH OF HILTON HEAD ISLAND - 540 WILLIAM HILTON PKWY - HILTON HEAD ISLAND, SC 29928	57-0470141	501(C)(3)	28,000.	0.			GENERAL OPERATING SUPPORT
FIRST PRESBYTERLAN CHURCH OF METUCHEN - POST OFFICE BOX 385 - METUCHEN, NJ 08840	22-1667601	501(C)(3)	°000°8	°			OPERATING BUDGET
FIRST PRESBYTERIAN DAY SCHOOL 540 WILLIAM HILTON PARKWAY HILTON HEAD ISLAND, SC 29928	57-0777216 501(C)(501(C)(3)	10,000.	°0			GENERAL OFERATING SUPPORT
FOCUS ON THE FAMILY 8605 EXPLORER DRIVE COLORADO SPRINGS, CO 80920	95-3188150	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
FOUNDATION FOR EDUCATIONAL EXCELLENCE - POST OFFICE BOX 22474 - HILTON HEAD ISLAND, SC 29925	61-1691233 501(C)(501(C)(3)	8,000.	0.			MARKETING EXPENSES 2021 Schedule (Form 990)

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Schedule I (Form 990) INC			/ THITMOODUOT				57-0756987 Page 1
(a) Name and address of (b) EIN (c) IRC section (d) Amount of (e) Amount or or or assistant organization or government if applicable cash grant assistant assistant	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	1 2 5 0	t of (f) Method of (s) walkation (s)	(11.) (g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNDATION FOR METROWEST, INC. 3 ELIOT STREET NATICK, MA 01760	04-3266789	501(C)(3)	6,000.	0			GREATEST NEED
FRIENDS OF CAROLINE HOSPICE 1110 13TH STREET PORT ROYAL, SC 29935	57-0725866	501(C)(3)	215,000.	0			TO SUPPORT THEIR CAPITAL CAMPAIGN FOR CAROLINE'S COTTAGE
FRIENDS OF HH LIBRARY 9 GANNET STREET HILTON HEAD ISLAND, SC 29926	23-7208194 501(C)	501(C)(3)	40,592.	0			DONOR ADVISOR DISBURSEMENT
GOOD NEIGHBOR FREE MEDICAL CLINIC OF BEAUFORT - 974 RIBAUT ROAD - BEAUFORT, SC 29902	26-0335357	501(C)(3)	25,000.	0.		r¢.	PRIMARY FAMILY CARE
GOOD SHEPHERD LUTERAN CHURCH 106 MAY STREET WALTERBORO, SC 29488	57-0419907	501(C)(3)	7,443.	.0			FOOD PANTRY
GULLAH MUSEUM OF HILTON HEAD Island - 3 Farmers club road - Hilton Head Island, sc 29926	42-1603322	501(C)(3)	10,000.	0.			SUNMER GULLAH MUSEUM ENFICHMENT CAMP
HELP OF BEAUFORT P. O. BOX 472 BEAUFORT, SC 29901	57-0721545	501(C)(3)	30,000.	.0			OFFORTUNITY GRANT 2022: PRODUCE GARDEN FOR NEW FACILITY
HELPING HAND CENTER, INC. 1263 COHEN ROAD PINELAND, SC 29934	80-0751064	501(C)(3)	17,500.	0.			DPPORTUNITY GRANT 2022: Home Safety/ Handicap Accessible Bathrooms
HERITAGE CLASSIC FOUNDATION POST OFFICE BOX 3244 HILTON HEAD ISLAND, SC 29928	57-0835114	501(C)(3)	28,500.	0			CHAMPIONS FORE CHARITY: HILTON HEAD DEEP WELL PROJECT
							Schedule I (Form 990)

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Schedule I (Form 990) INC		5					57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Or	Assistance to Do		ganizations and Domestic Governments	- 1	(Schedule I (Form 990), Part II.)	()	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	 (f) Method of valuation (book, FMV, appraisal, other) 	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HEROES OF THE LOWCOUNTRY PO BOX 3712 BLUFFTON SC 29910	36-4725321 501(c) (501(C)(3)	7,500.	.0		2	HEROES OF THE LOWCOUNTRY
				1		4	EQUINE THERAPY FOR DISABLED VETERANS, GOLD STAR FAMILIES, AND
BLUFFTON, SC 29910	57-1099345	501(C)(3)	20,000.	0			EMERGENCY RESPONDERS
HILTON HEAD CHRISTIAN ACADEMY 3088 BLUFFTON PARKWAY BLUFFTON, SC 29910	57-0757671 501(C)(501(C)(3)	20,000.	0			GENERAL OPERATING SUPPORT
HILTON HEAD FOUNDATION TO SUPPORT YOUTH SPORTS, ONC. DBA FIRST TEE THE LOWCOUNT - P.O. BOX 23334 - HILTON HEAD ISLAND, SC 29925	46-5117877	501(C)(3)	10,000.	.0			GENERAL OPERATING COSTS
HILTON HEAD ISLAND COMMUNITY CHURCH - PO BOX 4962 - HILTON HEAD ISLAND, SC 29938	45-2786644 501(C)(501(C)(3)	49,380.	0			GENERAL OPERATING SUPPORT
	57-0756987	501(C)(3)	15,592.	0			ENDOWED SPENDABLE DISTRIBUTION
HILTON HEAD ISLAND RECREATION ASSOCIATION - FO BOX 22593 - HILTON HEAD ISLAND, SC 29925	57-0827128	501(C)(3)	18,750.	.0			DAVID M. CARMINE CHILDREN'S SCHOLARSHIP FUND-CHILDCARE
HILTON HEAD FUBLIC SERVICE DISTRICT - POST OFFICE BOX 21264 - HILTON HEAD ISLAND, SC 29925	57-0680099	TVOS	256,665.	0			3 HOUSEHOLD CONNECTIONS INV 2705, 2706, 2709
HILTON HEAD REGIONAL HABITAT FOR HUMANITY - PO BOX 2747, 90 MAIN ST, STE C, HILTON HEAD - BLUFFTON, SC 29910	57-0916245 501(C)(S01(C)(3)	85,000.	o			HABITAT FOR HUMANITY REPAIR PROGRAM
							Schedule I (Form 990)

COMMUNITY Schedule I (Form 990) INC	FOUNDATION	ON OF THE LO	LOWCOUNTRY,				57-0756987 Page 1
1				vernments (Sone	(Scredule I (Form 990), Part II.)	t II.)	
 (a) Name and address of organization or government 	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HILTON HEAD SYMPHONY ORCHESTRA, INC POST OFFICE DRAWER 5757 - HILTON HEAD ISLAND, SC 29938	57-0761297 501(C)	501(C)(3)	71,647.	0.0			100% FOR THE HILTON HEAD SYMPHONY ORCHESTRA FOR ANNUAL SUPPORT
HOPEFUL HORIZONS P.O. BOX 1775, 1212 CHARLES STREET BEAUFORT, SC 29901	57-1063332	501(C)(3)	76,725.	0.			HOPEFUL HORIZONS 2022 GRANT
HOSPICE CARE OF THE LOWCOUNTRY 7 FLANTATION PARK DR. UNIT 4, PO BO BLUFFTON, SC 29910	57-0774530	501(C)(3)	342,330.	0.			DONOR ADVISOR DISBURSEMENT
HUNGER COALITION OF THE LOWCOUNTRY POST OFFICE BOX 22738 HILTON HEAD ISLAND, SC 29925	27-3106509	501(C)(3)	34,450.	o			BACKPACK BUDDIES NEIGHBORHOOD OUTREACH FRESH PRODUCE PROJECT
J M SMITH FOUNDATION 101 WEST ST. JOHN STREET, SPARTAN CENTRE, SUITE 305 - SPARTANBURG, SC 233006	57-1046595	501(C)(3)	7,000.	0.			MATCH GIPT PROGRAM PAULA HARPER BETHEA
JASPER COUNTY COUNCIL ON AGING POST OFFICE BOX 641 RIDGELAND, SC 29936	57-0564656	501(C)(3)	10,000.	.0			2021 HARGRAY CARING COINS GRANT
JASPER COUNTY SCHOOL DISTRICT 10942 NORTH JACOB SMART BOULEVARD, POST OFFICE BOX 848 - RIDGELAND, SC 29936	57-6000367	TVOS	10,000.	0.			OFFORTUNITY GRANT 2022: FROM DUAL ENROLLMENT TO EARLY COLLEGE PROGRAM
JEWS FOR JESUS 60 HAIGHT STREET SAN FRANCISCO, CA 94102	94-2222464 501(C)	501(C)(3)	30,000.	0.			UKRAINE RELIEF
JILL'S HOUSE 9011 LEESBURG PIKE VIENNA, VA 22182	37-1465256	501(C)(<u>3</u>)	250,000.	0			CAPITAL FUND DRIVE
							Schedule I (Form 990)

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Part II Continuation of Grants and Uther Assistance to Domestic Ut	Assistance to Do	mesuc Organizations				(111)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JUNIOR JAZZ FOUNDATION 1000 WILLIAM HILTON FARKWAY, SUITE C-1 - HILTON HEAD ISLAND, SC 2002	77-1347606	501(c) (3)	25 000	c			SCHOOL GRANTS FOR MUSIC PROGRAMS
LOVE HOUSE LEARNING ACADEMY POST OFFICE BOX 4132 BEAUFORT, SC 29903	82-5305685	501(C)(3)	10,150.				LOVE HOUSE LEARNING - SPECIAL PROJECT SUMMER READING PROGRAM
	47-5401452	501(C)(3)	10,000.	0			AUDIO VISUAL SYSTEM PROJECT - ENVELOPE 47
LOWCOUNTRY AUTISM FOUNDATION P.O. BOX 31874 CHARLESTON, SC 29417	26-0805420 501(C)(3)	501(C)(3)	17,000.	0.		1	LAF AID (AUTISM IDENTIFICATION) FROGRAM
LOWCOUNTRY COMMUNITY CHURCH 801 BUCKWALTER FARKWAY BLUFFTON, SC 29910	57-0999533 501(C)(3)	501(C)(3)	20,000.	.0		i.	DOLLY PARTON IMAGINATION LIBRARY
KY LE	- 56-2202319	501(C)(<u>3</u>)	81,111.	o			EXPANDING AND SUSTAINING OUR SERVICE FOOTPRINT
MAY RIVER MONTESSORI 60 CALHOUN STREET, POST OFFICE BOX BLUFFTON, SC 29910	57-0853132 501(C)(3)	501(C)(3)	12,500.	.0	I		LAJUNTA WHITE STOVALL FUND ANNUAL DISTRIBUTION
MEALS ON WHEELS BLUFFTON HILTON HEAD INC - P.O.BOX 23691 - HILTON HEAD ISLAND, SC 29925	57-0691109	501(C)(3)	65,000.	0			MEAL PROGRAM
MEDIA RESEARCH CENTER 1900 CAMPUS COMMONS DRIVE, SUITE 60 RESTON, VA 20191	54-1429009 501(C){3	501(C)(3)	25,000.	o			annual fund Schedule I (Form 990)

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments	Assistance to Do	mestic Organizations	and Domestic Go		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MED-I-ASSIST, INC. P.O. BOX 3164 BLUFFTON, SC 29910	32-0212924	501(C)(3)	27,500.	0			MED-I-ASSIST, INC. 2022 Grant
MEMORY MATTERS P.O. BOX 22330, 117 WILLIAM HILTON PARKWAY - HILTON HEAD ISLAND, SC 29925	58-2291775	501(c)(3)	73 480				MAKAD, CCOC SODATIAL VOLVAD
MENTAL HEALTH AMERICA OF BEAUFORT JASPER COUNTIES MHABJ - POST OFFICE BOX 1925 - BLUFFTON, SC		11 12					TWIND 2002 CALIFR HEALT
DICCY	28/0/00-1C	501(C)(3)	69,126.	0.			AMERICA-BEAUFORT/JASPER
MEREDITH COLLEGE 3800 HILLSBOROUGH STREET Ràleigh, NC 27607	56-0530242	501(C)(3)	15,000.	0			LELLURATED FOR THE LILLIAN PARKER WALLACE ENDOMMENT FUND IN CELEBRATION OF THE SOTH
MICHIGAN STATE UNIVERSITY 535 CHESTNUT ROAD, ROOM 300 EAST LANSING, MI 48824	38-6005984	501(C)(3)	12,000.	0			MSU - IN SUPPORT OF MEN'S GOLF PROGRAM
MITCHELVILLE PRESERVATION PROJECT. INC POST OFFICE BOX 21758 - HILTON HEAD ISLAND, SC 29925	27-2308109	501(C)(3)	40,000.	0.			GRIOT'S CORNER AND THE HO'WELL DO YOU KNOW HILTON HEAD HISTORY HIKE
MOSS CREEK MARINES 91 SAW TIMBER DRIVE HILTON HEAD ISLAND, SC 29926	27-0722721	501(C)(3)	35,000.	0.			ASSISTING SEVERELY INJURED ACTIVE DUTY AND VETERAN MARINES AND NAVY PERSONNEL AND THEIR
MOUNT CALVARY MISSIONARY BAPTIST CHURCH - POST OFFICE BOX 23194 - HILTON HEAD ISLAND, SC 29925	36-4911346 501(C)	501(C)(3)	20,000.	0			TALBIRD CEMETERY FUND
MSU SPARTAN FUND 550 S. HARRISON ROAD EAST LANSING, MI 48823	38-6005984	501(C)(3)	12,000.	0			MSU = IN SUPPORT OF MEN'S GOLF PROGRAM
							Schedule I (Form 990)

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COMMUNITY Schedule I (Form 990) INC	FOUNDATION	ON OF THE LO	LOWCOUNTRY,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	ssistance to Dor	nestic Organizations	rganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
			đ				
MULTIPLYING GOOD 228 BILL DOMINICK ROAD NEWBERRY, SC 29108	59-0959336	501(C)(3)	15,000.	0			STUDENTS IN ACTION PROGRAM
1 2					-		NAMI LOWCOUNTRY
P. 0. BOX 24128	57 000000	10110100	000 61	c			DRGANIZATIONAL REBOOT FOR DUTTERACH
HILTON MEAN TEAM , SC 23223				2			
NATIONAL FOUNDATION FOR CANCER	×,					0.1	
RESEARCH - 5515 SECURITY LANE, SUITE 1105 - ROCKVILLE, MD 20852	04-2531031	501(C)(3)	12,000.	0.			DONOR ADVISOR DISBURSEMENT
						00	
							NTECAA COUTD-19 RENEAL
OFFICE BOX 23452 - HILTON HEAD TSLAND SC 29925	57-1019358	501(C)(3)	100,000.	.0			ASSISTANCE GRANT
		· I	~				SUSTAINING AFTER SCHOOL
NEIGHBORHOOD OUTREACH CONNECTION							AND SUMMER LEARNING
4 DUNMORE CT, PO BOX 23558							
HILTON HEAD ISLAND, SC 29926	54-2083947	501(C)(3)	30,000.	0.			LEARNING CENTER AT ST
NOAKS ARK RESCUE							
4084 SPRING ISLAND OKATIE SC 29909	26-2553174	501(C)(3)	7,056.	0.			NOAH'S ARK - MAE PEARL
1					0		
							OPERATION PATRICTS
198 OKATIE VILLAGE DRIVE, SUITE 103 OKATIE SC 29909	85-0894599	501(C)(3)	12,500.	.0			FORWARD OF ERATING BASE 2022 GRANT
OSPREY VILLAGE, INC, PO ROX 3155 2600 MAIN ST. UNIT 10							
BLUFFTON, SC 29910	26-2967726	501(C)(3)	30,000.	0.			GENERAL OPERATING SUPPORT
							NO RAY LEFT BEHIND - AN
POCKETS FULL OF SUNSHINE							ADDITIONAL DAY OF POCKETS
P.O. BOX 1474	12-1203075 501/C)	501/07/37	10	C			PROGRAMMING TO ELIMINATE DUR CURRENT WAITING LIST
PLUKFTON, SC 23910	C10C07T-18		* * * * * *				Schedule 1 (Form 990)

	FOUNDATION	ON OF THE LO	LOWCOUNTRY ,			0	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Do	mestic Organizations	and Domestic Go	vernments (Sche	rganizations and Domestic Governments (Schedule I (Form 990), Part II.)	rt II.)	
(a) Name and address of organization or government	(p) Ein	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of Inon-cash assistance	(h) Purpose of grant or assistance
POLARIS TECH CHARTER SCHOOL 1508 GRAYS HWY RIDGELAND, SC 29936	81-5150351	501(C)(3)	44,086.	0			POLARIS TECH CHARTER SCHOOL
PORT ROYAL SOUND FOUNDATION 310 OKATIE HIGHWAY OKATIE, SC 29909	20 -44 31922	501(C)(3)	80,000.	•0			PORT ROYAL SOUND FOUNDATION IMPLEMENTATION OF MASTER PLAN
PREGNANCY CENTER AND CLINIC OF THE LOW COUNTRY INC - 1 CARDINAL RD SUITE 1£2 - HILTON HEAD ISLAND, SC 29926	57-0923523	501(C)(3)	7,500.	0			PRENATAL MEDICAL CARE FOR UNINSURED AND UNDERSERVED WOMEN RESIDING IN BEAUFORT COUNTY
PROGRAMS FOR EXCEPTIONAL PEOPLE 39 SHERIDAN PARK CIRCLE SUITE 2 BLUFFTON, SC 29910	57-1036680	501(C)(3)	107,600.	.0			SUPPORT SOCIAL ENGAGEMENT THROUGH RECREATION AND LEISURE ACTIVITIES
REAL CHAMPIONS, INC. 7596 WEST MAIN STREET, SUITE D RIDGELAND, SC 29936	81-3956956	501(C)(3)	8,000.	0.			ADVOCATE MENTORSHIP - CLOSING THE POVERTY GAP IN SC BY ESTABLISHING ADVOCATE MENTOR
RESCUE PAWS INTERNATIONAL, INC. 80 PADDLE BOAT LANE UNIT 723 HILTON HEAD ISLAND, SC 29928	88-1837956	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
SAMARITAN MINISTRIES INTERNATIONAL POST OFFICE BOX 3618 PEORIA, IL 61615	37-1295601	501(C)(3)	24,000.	0			GENERAL OPERATING SUPPORT
SAMARITAN'S PURSE PO BOX 3000 BOONE, NC 28607	58-1437002	501(C)(3)	20,000.	°.			UKRAINE RELIEF
SANDALWOOD COMMUNITY FOOD FANTRY POST OFFICE BOX 5061 HILTON HEAD ISLAND, SC 29938	27-2766571	501(C)(3)	111,000.	0			2021 HARGRAY CARING COINS GRANT Schednie HErm 9001
							Schedule I (Form 390)

11-18-21

COMMUNTTY Schedule I (Form 990) INC	FOUNDATION OF	ON OF THE LO	LOWCOUNTRY ,		3	-	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Doi	mestic Organizations	rganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SANDBOX A HILTON HEAD AREA CHILDREN'S MUSEUM INC - 18 POPE AVE, STE A - HILTON HEAD ISLAND, SC 29928	20-0301794 501(C)	501(C)(3)	15,000.	0			THE SANDBOX SCHOLARSHIP PROGRAM
SEA TURTLE FATROL HILTON HEAD ISLAND - POST OFFICE BOX 23434 -	63 9 6 7 7 6 7 7 6		1	c			OFPORTUNITY GRANT 2022: FEASIBILITY STUDY FOR THE ESTABLISHMENT OF AN ENVIRONMENTAL CO-OP
	57-1071646	501(C)(3)		0			GENERAL OPERATING SUPPORT
	57-0938469 501(C)	501(C)(3)	115,000.	0			1. HEALTHY FOOD INITIATIVE 2. K-12 PROJECT 3. TRUCK OPERATIONS
SHELTERS TO SHUTTERS 1921 GALLOWS ROAD SUITE 700 VIENNA, VA 22182	47-1004312	501(C)(3)	25,000.	.0			GENERAL SUPPORT
SOUTH CAROLINA BATTLEGROUND PRESEVATION TRUST, INC POST OFFICE BOX 80668 - CHARLESTON, SC 29416	57-1004102	501(C)(3)	8,000.	0.			SC BATTLEGROUND PRESERVATION RESEARCH STUDY
SOUTH COASTAL FELLOWSHIP OF CHRISTIAN ATHLETES - POST OFFICE BOX 5192 - HILTON HEAD ISLAND, SC 2938	44-0610626 501(C)	501(C)(3)	20,000.	0			GENERAL OFERATING SUPPORT
SPECIAL OLYMPICS SOUTH CAROLINA Area 8 - Po Box 4641 - Hilton Head, Sc 29938	57-0680248	501(C)(3)	7,500.	¢			SPECIAL OLYMPICS AREA 8 BOWLING
SPRING ISLAND TRUST 174 CALLAWASSIE DRIVE OKATIE, SC 29909	57-0905093 501(C)	501(C)(3)	7,500.	0			GENERAL SUPPORT Schedule I (Form 990)

	FOUNDATION	ON OF THE LO	LOWCOUNTRY ,			5	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments	Assistance to Do	mestic Organizations	and Domestic Go	vernments (Sche	(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(p)	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STEPHEN SILLER TUNNEL TO TOWERS FOUNDATION - 2361 HYLAN BOULEVARD - STATEN ISLAND, NY 10306	02-0554654 501(C)(501(C)(3)	5,907.	0			537 MILES AT \$11.00 FOR Each MILE
SVDP HOLY FAMILY CONFERENCE 24 POPE AVENUE HILTON HEAD ISLAND, SC 29928	43-1964461	501(C)(3)	20,000.	0			FINANCIAL ASSISTANCE COVID
TECHNICAL COLLEGE OF THE LOWCOUNTRY FOUNDATION - 921 RIBAUT ROAD POST OFFICE BOX 1288 - BEAUFORT, SC 29901	57-0767384	501(C)(3)	19,484.	0			FY22 LEGACY FUND DISTRIBUTION
THE CHILDREN'S CENTER INC. 8 NATURE'S WAY HILTON HEAD ISLAND, SC 29926	57-0485356	501(C)(3)	182,400.	0.			GENERAL SUPPORT
THE FIRST TEE OF THE LOWCOUNTRY P.O. BOX 23334 HILTON HEAD ISLAND, SC 29925	46-5117877	501(C)(3)	11,500.	0.			GENERAL SUPPORT
THE HILTON HEAD ISLAND DEEP WELL PROJECT - POST OFFICE BOX 5543 - HILTON HEAD ISLAND, SC 29938	57-0566098	501(C)(3)	250,300.	0		9	GENERAL PURPOSE
THE LITERACY CENTER P.O. BOX 3725 BLUFFTON, SC 29910	57-0727884	501(C)(3)	12,000.	.0			THE LITERACY CENTER 2022 Grant
THE OUTSIDE FOUNDATION 50 SHELTER COVE LANE SUITE H HILTON HEAD ISLAND, SC 29928	46-4305638 501(C)(501(C)(3)	15,420.	.0	÷		DUTSIDE FOUNDATION OPERATING SUPPORT
TOWN OF HILTON HEAD ISLAND ONE TOWN CENTER COURT HILTON HEAD ISLAND, SC 29928	57-0752325	Tyoe	6,000.	.0			PUBLIC SAFETY ADDRESS POSTING PROJECT
							Schedule I (Form 990)

11-18-21

Part II Continuation of Grants and Other Assistance to Domestic O (a) Name and address of (b) EIN (c) IR organization or government	stance to Dorr (b) EIN	restic Organizations (c) IRC section if applicable	rganizations and Domestic Governments IC section (d) Amount of (e) Amour plicable cash grant assistan	1 1 7 4 0	(Schedule I (Form 990), Part II.) t of (1) Method of (1 valuation noi e (book, FMV,	g) Description of	(h) Purpose of grant or assistance
	57-0405847 57-0405847	501(C)(3)	20 000	0			GENERAL SUPPORT
ry OF SOUTH CAROLINA - ROOM 136, HARGRAY 1 UNIVERSITY BOULEVARD - 57 SC 29909		· ·	136,503.	0			SPRING 2022 SCHOLARSHIP AWARDS
UNIVERSITY OF WISCONSIN FOUNDATION US BANK LOCKBOX 78807 PO BOX 78807 MILWAUKEE, WI 53278	39-0743975 <u>5</u>	501(<u>c</u>)(3)	130,000.	0.			FUND #132380056, 4W COLLABORATIVE DIRECTORSHIP FUND
22	57-6017985 5	501(C)(3)	10,000.	0.			OPPORTUNITY GRANT FY22: USC SALKEHATCHIE STUDENT FOOD PANTRY
VOLUNTEERS IN MEDICINE HILTON HEAD ISLAND - 15 NORTHRIDGE DRIVE - HILTON HEAD ISLAND, SC 29926 57	57-0959206	501(C)(3)	453,259.	.0			VOLUNTEERS IN MEDICINE - SUPPORT OF WELLAESS PROGRAMS
WADDELL MARICULTURE CENTER FUND WADDELL MARICULTURE CENTER 211 SAWMILL CREEK ROAD - BLUFFTON, SC 29910		<u> </u>	10,000.	0			FACILITY SUPPORT FOR THE PRODUCTION OF MARINE FINFISH AT THE WADDELL MARICULTURE CENTER
IOMEOWNERS PO BOX 4100 - SC 29938 57	57-0843850	501(C)(3)	17,650.	0.			EVT007 2021 WEICHERT FOURNAMENT
4	43-0654876	501(C)(3)	25,000.	.0			ANNUAL FUND
WOMEN'S RIGHTS AND EMPOWERMENT NETWORK - 1201 MAIN STREET SUITE 320 - COLUMBIA, SC 29201 81	81-0775184 501(C)	501(C)(3)	20,000.	0			GENERAL OPERATING SUPPORT

11-18-21

I (Form 990)
10,000.

Schedule I (Form 990) 2021 INC FOUNDATION		THE LOWCOUNTRY	JNTRY ,		57-0756987 Page 2
Part III Grants and Other Assistance to Domestic Individuals. Part III can be duplicated if additional space is needed.		organization answe	Complete if the organization answered "Yes" on Form 990, Part IV, line 22.	90, Part IV, line 22.	
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
	-				
SCHOLARSHIPS	997	* NG N * 940			
	-				
	1				
Supplementa	uired in Part I, lin	e 2: Part III, column	(b); and any other ad	ditional information.	
PART I, LINE 2: THE ORGANIZATION DISTRIBUTES FUNDS	ACCORDING	TO ITS	POLICIES. I	IN THE EVENT	
r THE ORGANIZATION BECOMES	OF ANY	ISUS	FUNDS, THE		
ORGANIZATION DOES NOT PROVIDE FUTURE	RE FUNDING	IG TO THAT	ENTITY.		
		30			
PART II, LINE 1, COLUMN (H):					
NAME OF ORGANIZATION OR GOVERNMENT:	MEREDITH	H COLLEGE	1		
(H) PURPOSE OF GRANT OR ASSISTANCE	: DESIGNA	DESIGNATED FOR THE	LILLIAN	PARKER	
WALLACE ENDOWMENT FUND IN CELEBRATION	ION OF THE	IE 50TH REUNION OF	NION OF THE	E CLASS	
					Schedule I (Form 990) 2021

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Schedule I (Form 990) INC
Part IV Supplemental Information

OF 1971

NAME OF ORGANIZATION OR GOVERNMENT: MOSS CREEK MARINES

(H) PURPOSE OF GRANT OR ASSISTANCE: ASSISTING SEVERELY INJURED ACTIVE

DUTY AND VETERAN MARINES AND NAVY PERSONNEL AND THEIR FAMILIES

NAME OF ORGANIZATION OR GOVERNMENT: NEIGHBORHOOD OUTREACH CONNECTION

(H) PURPOSE OF GRANT OR ASSISTANCE: SUSTAINING AFTER SCHOOL AND SUMMER

LEARNING PROGRAMS AT NOC'S LEARNING CENTER AT ST LUKE'S CHURCH, HHI

NAME OF ORGANIZATION OR GOVERNMENT: REAL CHAMPIONS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ADVOCATE MENTORSHIP - CLOSING THE

POVERTY GAP IN SC BY ESTABLISHING ADVOCATE MENTOR RELATIONSHIPS STARTING

IN KINDERGARTEN AND CONTINUING THROUGH HIGH SCHOOL GRADUATION

Schedule I (Form 990)

132291 04-01-21

SCH	EDULE J	Compensation Information	OMB No.	1545-004	47
	m 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest	00	91	
÷.,	L ·	Compensated Employees	ZU	21	L.,
Departm	ant of the Treesury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.	Open t	o Publ	ic
	nent of the Treasury Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		ection	
Name	of the organizatio		loyer identificat		mber
_			57-075698	7	
Par	t Question	s Regarding Compensation			
				Yes	No
		iate box(es) if the organization provided any of the following to or for a person listed on Form 990,	1.000		
F		line 1a. Complete Part III to provide any relevant information regarding these items.			
Ļ	First-class or				
Ļ	Travel for con		e e		
L L	_	cation and gross-up payments			
L	Discretionary	spending account Personal services (such as maid, chauffeur, che	21)		
					01.03
		on line 1a are checked, did the organization follow a written policy regarding payment or			
			1b		
	+	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,			-
1	rustees, and office	ers, including the CEO/Executive Director, regarding the items checked on line 1a?		-	10000
<u> </u>				1.1	
		ny, of the following the organization used to establish the compensation of the organization's			
		ector. Check all that apply. Do not check any boxes for methods used by a related organization to			3.41
		ation of the CEO/Executive Director, but explain in Part III.	1.24		
l	X Compensatio		125-		1
		compensation consultant		3	
L	Form 990 of 0	other organizations X Approval by the board or compensation commi	litee		
	During the year di	d any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing		-	
					10
	+	elated organization: ce payment or change-of-control payment?	4a	-	x
		a sine a suprant from a supral provide la suprantific d'activement also 0	41-	X	
		ceive payment from a supplemental nonqualitied retirement plan?	40		x
		ines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	40	-	41
'	n restoanyorn	nes vat, list the persons and provide the applicable amounts for each term in r art in.		2	
	Only section 501	c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			11.25
		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		1	
	contingent on the				0.000
			5a		x
		zation?		-	X
		or 5b, describe in Part III.			
		on Form 990, Part VII. Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the			1	
	-		6a	-	X
		zation?			X
		or 6b, describe in Part III.			
		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
		ines 5 and 6? If "Yes," describe in Part III	7		X
		s reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
		eption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		x
		did the organization also follow the rebuttable presumption procedure described in			
		in 53.4958-6(c)?	9		
		Reduction Act Notice, see the Instructions for Form 990.	Schedule J (Fo	rm 990	1 2021

132111 11-02-21

Schedule J (Form 990) 2021 INC			5		57-0756987	987		Page 2
Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed	nplo	yees, and Highest C	ompensated Empl	oyees. Use duplica	te copies if additional s	pace is needed.		
For each individual whose compensation must be reported on Schedule J, Do not list any individuals that aren't listed on Form 990, Part VII.	be rel	ported on Schedule J 990, Part VII.	, report compensati	on from the organiz	ation on row (i) and fror	n related organization	report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).	uctions, on row (ii).
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.	ed inc	dividual must equal th	ie total amount of Fo	orm 990, Part VII, Se	ction A, line 1a, applic:	able column (D) and (I	 amounts for that indi 	vidual.
		(B) Breakdown of W-2	-2 and/or 1099-MISC compensation	and/or 1099-MISC and/or 1099-NEC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) SCOTT WIERMAN	Ξ	187,941.	47,500.	36,893.	0.	7,121.	279,455.	0.
PRESIDENT & CEO	8	• 0	.0	•0	.0	0	0	.0
	Ξ							
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							Schedu	Schedule J (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

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132112 11-02-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Schedule J (Form 990) 2021 INC	57-0756987	Page 3
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.	bart for any additional information.	k
PART I, LINE 4B:		
EO RECEI		
TO A SUPPLEMENTAL NODA PLAN.	60	
		лÌ
		-
	Schedule J (Form 990) 2021	990) 2021

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132113 11-02-21

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047 2

Department of the Treasury
Internal Revenue Service

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 instructions and the latest information. ,

Inspection Employer identification number

Open to Public

Name of the organization INC

COMMUNITY	FOUNDATION	OF	THE	LOWCOUNTRY

57-0756987

Part I	Types	of Property	
--------	-------	-------------	--

		(a) Check if	(b) Number of	(c) Noncash contribution	(d) Method of de		g	
		applicable	contributions or	amounts reported on Form 990, Part VIII, line 1g	noncash contribu	ition amo	ounts	;
1	Art - Works of art	<u> </u>	items contributed	Form 550, Fart Vill, line 1g				
2	Art - Historical treasures							
3	Art - Fractional interests							
4		<u> </u>						—
5	Books and publications Clothing and household goods							
6	Cars and other vehicles							
-		<u> </u>						
7	Boats and planes							
8	Intellectual property		30	1 064 250	NIC HTOU/IO	TAT		
9	Securities - Publicly traded		30	1,004,330.	AVG HIGH/LO	W		
10	Securities - Closely held stock				~	-		
11	Securities - Partnership, LLC, or trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
14	Historic structures Qualified conservation contribution - Other	<u> </u>						
15	Real estate - Residential							
16	Real estate · Commercial							
17								—
18	Real estate - Other							
19	Collectibles							
-	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts				· · · · · · · · · · · · · · · · · · ·			
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
2 9	Number of Forms 8283 received by the organiz							
	for which the organization completed Form 82	83, Part V, D	onee Acknowledge	ement 29				
		. 75					es	No
30a	During the year, did the organization receive by	and the second se		-				
	must hold for at least three years from the date		contribution, and	which isn't required to be us	ed for	25,832 83		
	exempt purposes for the entire holding period?	?				30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance p	policy that re	quires the review o	of any nonstandard contribut	ons?	31	\rightarrow	X
32a	Does the organization hire or use third parties	or related or	ganizations to solic	it, process, or sell noncash				
	contributions?					32a		X
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) for	a type of property	for which column (a) is chec	ked,			
	describe in Part II.							
LHA	For Paperwork Reduction Act Notice, see	the Instruct	ions for Form 990).	Schedule M	i (Form §	990) :	2021

132141 11-17-21

COMMUNITY FOUNDATION OF T	LHR -	LOWCOUNTRY,
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chedule M	(Form 990) 2021 I	NC								<u>-0756987</u>	
Part II	Supplemental In is reporting in Part I, this part for any addit	formation.	Provide the in number of co	nformation Intributions	required by , the numb	y Part I, Iin er of item	es 30b, 32b s received, 4	o, and 33, a or a combi	and wh nation	ether the orga of both. Also o	nization complete
-											
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32142 11-17-	21									Schedule M (Form 990
					57						

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ

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



Employer identification number 57-0756987

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND NEEDS.

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

COMMUNITY FOUNDATION OF THE LOWCOUNTRY PAID SALARIES TO MAINTAIN THE

FUNCTIONS OF THE FOUNDATION AS STATED IN THE MISSION STATEMENT.

FORM 990, PART VI, SECTION B, LINE 11B:

INC

THE ANNUAL FORM 990 IS PREPARED BY THE FOUNDATION'S INDEPENDENT AUDITORS.

AFTER THE COMPLETED FORM 990 IS REVIEWED BY THE FOUNDATION'S VP FOR

FINANCE/ADMINISTRATION AND PRESIDENT/CEO, AN ELECTRONIC COPY OF THE FORM IS

THEN PROVIDED TO ALL FOUNDATION DIRECTORS WITH A 5 DAY COMMENT PERIOD

BEFORE THE FORM IS FILED WITH THE IRS.

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

BOARD MEMBERS ARE REQUIRED TO REVIEW CONFLICTS ANNUALLY AND SIGN AN

AFFIDAVIT DISCLOSING POTENTIAL CONFLICTS. IF POTENTIAL CONFLICTS ARISE, THE

FOUNDATION UTILIZES ITS POLICY SO THAT THE CONFLICTED MEMBER IS NOT

INVOLVED IN THE DETERMINATION PROCESS.

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

INCREASES FOR THE CEO ARE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD

OF DIRECTORS UPON RECEIVING PERFORMANCE COMMENTARY BY THE BOARD OF

DIRECTORS AND BEING PRESENTED WITH STUDIES SHOWING COMPARABLE WAGE DATA

FROM THE COUNCIL ON FOUNDATIONS AND FORM 990 OF COMPARABLE LOCAL

 NONPROFITS.
 APPROVAL OF OTHER KEY EMPLOYEE WAGES FOLLOWS A SIMILAR REVIEW

 LHA
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2021

 132211
 1111-21
 Schedule O (Form 990) 2021

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Schedule O (Form 990) 202	21					Page 2
Name of the organization	COMMUNITY	FOUNDATION	OF	THE	LOWCOUNTRY,	Employer identification number
	INC					57-0756987

OF COMPARABLES, BUT IS MADE BY THE CEO.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NY, OH

OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

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

BOARD MAKES AUDIT AND ANNUAL REPORT AVAILABLE ON ITS OWN WEBSITE. BOTH ARE

AVAILABLE UPON REQUEST AS WELL. FORM 990 IS ALSO AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST

-349,865.

Schedule O (Form 990) 2021

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

132212 11-11-21

59 2021.05080 COMMUNITY FOUNDATION OF T 10000351

10360512 797738 1000035385

SCHEDULE R (Form 990) Department of the Tressury Internal Revenue Service Name of the organization COMMUNITY FOUN Internal Revenue Service	Related Organizations and Unrelated Partnerships Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. P Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. P Go to www.irs.gov/Form990 for instructions and the latest information. FOUNDATION OF THE LOWCOUNTRY,	Organizations and Unrelated Partnerships anization answered "Yes" on Form 990, Part IV, line 33, 34, 355, Attach to Form 990. W.irs.gov/Form990 for instructions and the latest information. OF THE LOWCOUNTRY,	rtnerships ine 33, 34, 356, 3 tinformation.	6, or 37.	CMB No. 1545-0047 2021 Compose to Public Inspection 57-0756987	OMB No. 1545-0047 2021 Open to Public Inspection fification number 5987
Part I Identification of Disregarded Entities. Complet	Complete if the organization answered "Yes" on Form 990, Part IV, line 33.	on Form 990, Part IV, line 3;				
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets		(f) Direct controlling entity
						e.
Part II Identification of Related Tax-Exempt Organizations. organizations during the tax year.	itions. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt	answered "Yes" on Form 990	, Part IV, line 34, I	because it had one	or more related tax-ex	empt
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(bX 13) controlled entity?
THE JIM AND MARGARET KRUM FOUNDATION - 27-1777206, 4 NORTHRIDGE DRIVE, SUITE A, HILTON HEAD, SC 29925		SOUTH CAROLINA	501(C)(3)		V/N	
					:	
	1			7		
For Paperwork Reduction Act Notice, see the Instructions for Form 990	s for Form 990.				Schedule F	Schedule R (Form 990) 2021

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COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

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COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Schedule R (Form 990) 2021 INC

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				Yes	Ŷ
	s with one or more rel	ated organizations listed in F	arts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				1a X	
b Gift, grant, or capital contribution to related organization(s)				1b	×
c Gift, grant, or capital contribution from related organization(s)				1c	X
d Loans or loan guarantees to or for related organization(s)				1d Id	×
e Loans or loan guarantees by related organization(s)				4	×
f Dividends from related organization(s)				+	×
g Sale of assets to related organization(s)				19	×
h Purchase of assets from related organization(s)				1h	×
i Exchange of assets with related organization(s)				i=	×
j Lease of facilities, equipment, or other assets to related organization(s)				11	×
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k Lease of facilities, equipment, or other assets from related organization(s)				¥	×
1 Performance of services or membership or fundraising solicitations for related organization(s)	nization(s)			=	⋈
m Performance of services or membership or fundraising solicitations by related organization(s)	nization(s)			ŧ	⋈
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	on(s)			1n	×
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1 1	ho must complete thi	s line, including covered relation	tionships and transaction thresholds.		
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	nt involved	
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Schedule R (Form 990) 2021

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COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

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Community Foundation of the Lowcountry Inc. & Supporting Organization

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Combined Financial Statements

For the years ended

June 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Community Foundation of the Lowcountry, Inc. & Supporting Organization Hilton Head Island, South Carolina

We have audited the accompanying financial statements of Community Foundation of the Lowcountry, Inc. (a nonprofit organization) & Supporting Organization, which are comprised of the combined statement of financial position as of June 30, 2021 and 2020, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Foundation of the Lowcountry, Inc. & Supporting Organization as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

were + Associator CPAS, P.C.

Lucas & Associates CPAs, P.C.

Savannah, Georgia October 8, 2021

308 Commercial Drive Suite 200 Savannah, GA 31406 p 912-777-6936 f 912-777-6935 LAcpa.net

P.O. Box 15699 Savannah, GA 31416 Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Financial Position As of June 30,

	2021	2020
Assets		
Cash and cash equivalents	3,801,537	3,465,628
Pledges and grants receivable, net	177,530	177,530
Assets held - charitable remainder trusts	2,489,137	2,084,283
Investments	78,538,369	61,114,294
Capital Counsel Investments	1,440,399	1,203,453
Property and equipment, net	295,674	326,819
Other assets	31,775	5,289
Total Assets	86,774,421	68,377,296
Liabilities and net assets Accounts payable and accrued expenses Grants payable Annuities payable Funds held for others - agency funds Total Liabilities	71,572 1,145,863 1,416,801 1,179,304 3,813,540	242,588 810,049 1,438,492 2,847,890 5,339,019
Net assets without donor restrictions Net assets with donor restrictions Total Net Assets Total liabilities and net assets		63,038,277 0 63,038,277 68,377,296

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Activities and Change in Net Assets For the Years Ended June 30,

		2021	2020
Income-unrestricted			
Contributions received		8,253,890	6,609,496
Net realized gains/losses		(293,663)	(485,074)
Net unrealized gains/losses		21,949,909	2,082,454
Investment income		1,271,707	1,460,489
Rental income		14,100	16,100
Other		1,128,485	792,974
	Total Revenues	32,324,428	10,476,439
General and administrative expense	es-unrestricted		
Grants paid		7,173,170	7,310,262
Program expenses		919,732	929,353
Salaries and benefits		1,125,010	1,018,835
Professional and administrative fees		1,113,696	1,033,259
Supplies and other		185,172	151,472
Fundraising		81,424	93,314
Changes in value of split interest agree	ements	87,120	82,915
Changes in funds held for others		1,668,586	903,951
Depreciation	Total Evenences	47,914	44,889
	Total Expenses	12,401,824	11,568,250
Increase (decrease) in unrestricted ne	t assets	19,922,604	(1,091,811)
		10,022,001	(1,001,011)
Increase (decrease) in net assets		19,922,604	(1,091,811)
· · · ·			
Net assets beginning of year		63,038,277	64,130,088
Net assets at end of year		82,960,881	63,038,277

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Cash Flow For the Years Ended June 30,

	 2021	 2020
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from contributions Cash received for rental income Cash received from interest and dividend income Cash received from other Cash paid for grants Cash paid for general, program, and administrative expenses Cash paid for fundraising	\$ 8,253,890 14,100 1,271,707 1,128,485 (6,837,356) (3,541,112) (81,424)	\$ 6,688,787 16,100 1,460,489 794,820 (7,573,325) (2,973,680) (93,314)
NET CASH FLOWS FROM OPERATING ACTIVITIES	 208,290	 (1,680,123)
CASH FLOWS FROM INVESTING ACTIVITIES Net purchases and sales of investments NET CASH FLOWS FROM INVESTING ACTIVITIES	 127,619 127,619	 1,998,645 1,998,645
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH FLOWS FROM FINANCING ACTIVITIES	 0	 0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	335,909	318,522
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 3,465,628	 3,147,106
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,801,537	\$ 3,465,628

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PRINCIPLES OF ACCOUNTING

The combined financial statements include the accounts of the Community Foundation of the Lowcountry, Inc. ("CFL") and its Supporting Organization, the Jim and Margaret Krum Foundation, Inc., collectively referred to as the "Foundation". All balances and transactions between the two entities have been eliminated in combination.

The Hilton Head Island Foundation, LLC ("HHIF") is a wholly-owned subsidiary of the CFL.

Community Foundation of the Lowcountry, Inc. is a community foundation and is governed by a board of private citizens from its service area. The Board of Directors of Community Foundation of the Lowcountry, Inc. elects the directors and appoints the President/CEO of the Hilton Head Island Foundation, LLC. The purpose of Hilton Head Island Foundation, LLC is to accept gifts of real property on behalf of Community Foundation of the Lowcountry, Inc. and its many funds and its Supporting Organization. The purpose of Community Foundation of the Lowcountry, Inc. is to serve the charitable needs and interests of the residents of four South Carolina counties including Beaufort, Colleton, Hampton and Jasper.

The Jim and Margaret Krum Foundation, Inc. will further the CFL's exempt purposes by making grants directly to the Foundation and to organizations which are, or could be, supported by the Foundation consistent with its own charitable purposes.

BASIS OF PRESENTATION

The combined financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

FINANCIAL STATEMENT PREPARATION

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board. In accordance with GAAP, the Foundation reports information regarding its net assets and activities as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any external restrictions. Currently, the Foundation has no restricted assets.

ESTIMATES

The preparation of combined financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INCOME TAXES

The Internal Revenue Service has determined that the Foundation is exempt from income taxes as an organization described in Section 501(c)(3) of the Internal Revenue code and is classified as a public charity under Section 170(b)(1)(A)(vi).

CASH AND CASH EQUIVALENTS

Cash and cash equivalents presented in the statements of financial position and cash flows represent cash on hand and demand deposits at financial institutions with an original maturity of three months or less.

INVESTMENTS

Investments in debt and equity securities are reported at fair market value, except for short-term highly liquid investments that have a remaining maturity at the time they are purchased of one year or less. These investments are carried at amortized cost. Included in investments are cash and cash equivalents on deposit with money managers. The fair value is estimated by external investment managers, as market values are not readily ascertainable. These estimates involve assumptions and estimation methods that are reviewed by management. Actual valuations could differ from those estimates.

Interest, dividends, and gains and losses, both realized and unrealized, on investments are included in the Combined Statements of Activities and Change in Net Assets.

CONTRIBUTIONS

Contributions are recorded at their estimated fair value and are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

PLEDGES RECEIVABLE

Unconditional promises to give that are expected to be received within one year are recorded at estimated net realizable value. Unconditional promises to give that are expected to be received in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates for United States government securities having maturities that correspond to the years in which the promises are expected to be received.

Amortization of discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Foundation uses the allowance method to determine the uncollectible portion of unconditional promises to give. The allowance to uncollectible contributions is based upon management's estimates, including such factors as, overall economic conditions, current and historical loss experience, and recent contribution activity.

PROPERTY AND EQUIPMENT

Property and equipment are reported at cost, if purchased, or fair value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful life of the assets, ranging from three to twenty-five years.

GRANTS PAYABLE

Grants are recorded when specifically authorized by the Board of Directors of the Foundation and when the grant award is communicated to the grantee.

ANNUITIES PAYABLE

The Foundation has received certain unconditional promises to provide the future contributions in the form of deferred giving arrangements, including charitable remainder annuity trusts, charitable remainder unitrusts, and pooled income funds. The various deferred giving agreements stipulate the payment of stated annuity amounts, as well as the requirements for the eventual use of the principal of the donated funds.

FUNDS HELD FOR OTHERS

Funds held for others as agency funds represent component funds established by unaffiliated not-for-profit organizations for their own benefit.

DONATED ASSETS

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

DONATED SERVICES

No amounts have been reflected in the combined financial statements for donated services. The Foundation pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation with specific programs and various committee assignments.

NET ASSETS

The Foundation's net assets and its support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions using two classifications: unrestricted and temporarily restricted. Most contributions, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. The variance power allows the Board of Directors to modify donor instructions that are incapable of fulfillment or inconsistent with the charitable needs of the community. As a result of the variance power, most contributions are classified as net assets without donor restrictions for financial statement purposes.

SPLIT-INTEREST AGREEMENTS

The Foundation administers various charitable remainder trusts and charitable lead trusts. A charitable remainder trust provides for the payment of distributions to designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use. Under the charitable lead trust, the Foundation receives distributions from the trust until the agreement terminates. At that time, the remaining assets of the trust are paid out to the donor or other named beneficiaries.

The fair value of the trusts' assets has been included in the Foundation's Combined Statements of Financial Position and a corresponding liability has been recorded to reflect the present value of required lifetime payments to the named beneficiaries using a discount rate of 2.6% for the years ended June 30, 2021 and 2020. A range of 2%-9% has been used in prior periods.

Also, various donors have established trusts with financial institutions, naming the Foundation as the beneficiary of these charitable remainder trusts. Under the terms of the split-interest agreements, at the time of the donor's death, the trusts terminate and trust assets are distributed to the Foundation. Based on donor life expectancy and the use of a discount rate of 2.6%, the present value of future assets expected to be received by the Foundation is included in the Foundation's Combined Statements of Financial Position. Changes in the value of the assets and amortization of the discount on the estimated present value of future benefits are included in the change in value of charitable remainder trusts in the Combined Statements of Activities and Change in Net Assets.

SPENDING POLICY

The Foundation has adopted a policy whereby it limits the amount of spending that may be utilized for grant purposes from endowments to 4.5% of the average daily balance of investments over the prior twenty quarters. This policy enables the Foundation to preserve and strengthen its investment base for the future.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Foundation maintains cash balances at some financial institutions in excess of FDIC insured limits from time to time. Based on the credit rating of these institutions, management believes there is no significant credit risk related to deposits.

NOTE C – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through October 8, 2021, the date the financial statements were available to be issued.

NOTE D - INVESTMENTS

The carrying amounts of investments at June 30th are included in the Foundation's Combined Statements of Financial Position as follows:

	2021	2020
Assets held – charitable remainder trusts	\$ 2,489,137	\$ 2,084,283
Investments	79,978,768	62,317,747
Total	\$ 82,467,905	\$ 64,402,030

Investments at June 30th are classified as follows:

	 2021	 2020
Marketable Equity Securities	\$ 66,873,891	\$ 49,465,203
Fixed Income	11,165,777	8,719,740
Other	4,428,237	6,217,087
Total	\$ 82,467,905	\$ 64,402,030

Net investment gains (losses) are comprised of the following for the years ending June 30th:

	 2021	_	2020
Net realized gains/(losses)	\$ (293,663)	\$	(485,074)
Net unrealized gains/(losses)	21,949,909		2,082,454
Interest and dividend income	1,271,707		1,460,489
Total	\$ 22,927,953	\$	3,057,869

NOTE E – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted guoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted guoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets:
- B. Quoted prices for identical or similar assets or liabilities in inactive markets;
- C. Inputs other than quoted prices that are observable for the asset or liability;
- D. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

<u>Level 3</u> – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

<u>Mutual Funds</u>: Value at the net asset value (NAV) of shares held by the Foundation at year end. These typically include investments in marketable equity and fixed income securities.

<u>Money Market Funds</u>: Value based on inputs derived from observable market data based on US currency.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth, by level, with the fair value hierarchy, the Foundation's assets at fair value:

Assets at Fair Value as of June 30, 2021						
		Level 1		Level 2	Level 3	Total
Mutual Funds	\$	78,039,668		4,428,237	0	82,467,905
Money Market Funds		3,801,537		0	0	3,801,537
Total assets at fair value	\$	81,841,205	-	4,428,237	0	86,269,442

Assets at Fair Value as of June 30, 2020								
Level 1 Level 2 Level 3 Total								
Mutual Funds	\$	58,184,943	\$	6,217,087	\$	0	\$	64,402,030
Money Market Funds		3,465,628		0		0		3,465,628
Total assets at fair value	\$	61,650,571	\$	6,217,087	\$	0	\$	67,867,658

The Foundation did not have any level 3 assets for the years ended June 30, 2021 and 2020.

NOTE F – PLEDGES AND GRANTS RECEIVABLE

The Foundation's pledges and grants receivable consist of the following as of June 30th:

		2021	2020
Receivable in less than one year	\$	0	\$ 0
Receivable in one to five years		0	0
Receivable in six or more years	_	300,000	300,000
Pledges receivable, gross		300,000	 300,000
Less: discount		(160,000)	(160,000)
Pledges receivable, net		140,000	 140,000
Grants receivable		37,530	37,530
Pledges and Grants receivable, net	\$	177,530	\$ 177,530

NOTE G – FIXED ASSETS

Property and equipment consist of the following at June 30th:

	 2021		2020
Land	\$ 160,000	\$	160,000
Building	952,304		944,608
Furniture and equipment	129,353		120,280
Total property and equipment	 1,241,657	_	1,224,888
Less: accumulated depreciation	(945,983)		(898,069)
Property and equipment, net	\$ 295,674	\$	326,819

NOTE H – OPERATING LEASES

The Foundation leases office space to various tenants at various terms with a cumulative annual rental revenue of \$14,100 for the year ended June 30, 2021 and \$16,100 for the year ended June 30, 2020.

The Foundation leases various office equipment from three organizations with payments ranging from approximately \$1,383 to \$13,735 annually, expiring at various times through June 2021.

Lease expense for the years ended June 30, 2021 and 2020 amounted to approximately \$17,295 and \$22,746 respectively.

NOTE I – EMPLOYEES' RETIREMENT SAVINGS PLAN

The Foundation sponsors a defined contribution retirement savings plan for all regular, full-time employees who are twenty-one years of age and have completed one year of service. Under the plan, employees may contribute up to 15% of their annual compensation. Participants over the age of 50 are eligible to make additional catch up contributions. The Foundation may also contribute a discretionary amount of the participants' compensation each year. The Foundation contributed approximately \$23,596 and \$20,463 to the plan during the years ending June 30, 2021 and 2020, respectively.

NOTE J – FUND CLASSIFICATION

The activities and balances of the Foundation are classified for internal purposes into the following groups:

<u>Unrestricted (Discretionary)</u> – The Foundation's Unrestricted Funds are not designated for a specific charitable beneficiary. These funds are disbursed at the discretion of the Foundation's Board of Directors in response to requests from nonprofit organizations and based on an assessment of the most pressing needs. Unrestricted funds are also used to pay administrative expenses.

<u>Field-of-Interest</u> – Field-of-Interest Funds have been created to support a specific fieldof-interest, such as health or education, or a specific geographic area, such as Jasper County or the Greater Bluffton Community. The funds created by giving circles are also funds of this type.

<u>Donor-Advised</u> – Donor-Advised Funds are created by donors who wish to remain active in their philanthropy and have access to the Foundation's professional advice and management. Donors may suggest charitable distributions from funds they have established, although the Foundation's Board of Directors has final authority to approve or deny all such grants. Technically, donor-advised funds are a type of unrestricted fund.

<u>Designated</u> – Designated funds have been established by a donor to provide grants to a specific charitable agency or for a specific charitable purpose. The Board of Directors accepts the donor's designation as long as the agency or purpose continues to serve the public interest. Scholarship funds and project funds are included in this category.

ADDITIONAL INFORMATION – Most fund types may be established either as endowed or non-endowed funds. Endowed funds are intended to be permanent funds and are subject to the Foundation's spending policy. Non-endowed funds are intended to be spent down over time, and are 100% spendable. Scholarship funds generally must be endowed funds.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

At June 30th, the balances of these internally imposed restrictions were:

	_	2021	2020
Net Assets – spendable	\$	27,532,207 \$	21,823,996
Net Assets – accumulated earnings		14,523,996	2,347,996
Net Assets – nonspendable endowment		40,904,678	38,866,285
Total net assets	_	82,960,881	63,038,277

NOTE K – INTERNAL FEES CHARGED TO FUNDS

The Foundation enters into agreements with donors when a fund is established that includes an internal administrative fee. The current fee schedules range from 0.75% to 2.5% of annual average daily balance of the market value of the fund based on the type of fund and services required. Minimum administrative fee is \$200 annually.

NOTE L – EXPENSES BY BOTH NATURAL AND FUNCTIONAL CLASSIFICATION – FOR THE YEAR ENDED JUNE 30, 2021

	Programs					
-	Donor Advised Funds	Field of Interest Funds	Other Funds & Programs	Program Subtotals		
Salaries & benefits Grants & scholarships Program expenses	48,071 2,286,853 0	52,212 2,317,205 559,511	116,631 2,474,723 359,991	216,914 7,078,781 919,502		
Professional fees Office, supplies & travel Fundraising/Development	165,102 0 0	80,207 0 81,424	2,414,133 11,625 0	2,659,442 11,625 81,424		
Total Expenses	2,500,027	3,090,558	5,377,104	10,967,689		

	Supporting Activities						
	Management & General	Fund- Raising	Supporting Subtotal	Total Expenses			
Salaries & benefits	718,891	179,545	898,436	1,115,350			
Grants & scholarships	5,750	0	5,750	7,084,531			
Program expenses	230	0	230	919,732			
Professional fees	235,172	132,497	367,669	3,027,112			
Office, supplies & travel	118,265	0	118,265	129,890			
Fundraising/Development	0	43,785	43,785	125,210			
Total Expenses	1,078,308	355,828	1,434,136	12,401,824			

The allocation to Program for Salaries and Benefits is figured on 100% of the total salaries and benefits for the three Program staff. The remainder is Management and General Expenses. 100% of the Development and Donor Services three staff and 50% of the CEO salaries and benefits are allocated to Fundraising. Finance and Marketing are allocated to the Management and General Expenses. Donor Advised Funds and Field of Interest funds are split from the total as more than 50% or grant making falls into those two fund types.

NOTE M – LIQUIDITY

The majority of the Foundation's assets consist of investments in marketable securities. A material portion of these investments are readily tradeable and therefore very liquid assets. The Foundation has more than six times its typical annual expenditures in investments. Most contributions received by the Foundation, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. Because of this variance power, contributions are classified as net assets without donor restrictions for financial statement purposes and the Foundation's investments are therefore available to meet its liquidity needs.

Community Foundation of the Lowcountry Inc. & Supporting Organization

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Combined Financial Statements

For the years ended

June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Community Foundation of the Lowcountry, Inc. & Supporting Organization Hilton Head Island, South Carolina

We have audited the accompanying financial statements of Community Foundation of the Lowcountry, Inc. (a nonprofit organization) & Supporting Organization, which are comprised of the combined statement of financial position as of June 30, 2020 and 2019, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Foundation of the Lowcountry, Inc. & Supporting Organization as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

una + associator CPAS PC

Lucas & Associates CPAs, P.C.

Savannah, Georgia October 21, 2020

308 Commercial Drive Suite 200 Savannah, GA 31406 p 912-777-6936 f 912-777-6935 LAcpa.net

P.O. Box 15699 Savannah, GA 31416 Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Financial Position As of June 30,

A	2020	2019
Assets	2 405 020	0 4 4 7 4 0 0
Cash and cash equivalents	3,465,628	3,147,106
Pledges and grants receivable, net	177,530	256,821
Assets held - charitable remainder trusts	2,084,283	2,154,299
Investments	61,114,294	63,159,201
Capital Counsel Investments	1,203,453	1,527,330
Property and equipment, net	326,819	367,037
Other assets	5,289	7,135
Total Assets	68,377,296	70,618,929
Liabilities and net assets Accounts payable and accrued expenses Grants payable Annuities payable Funds held for others - agency funds Total Liabilities	242,588 810,049 1,438,492 2,847,890 5,339,019	83,349 1,073,112 1,578,939 3,753,441 6,488,841
Net assets without donor restrictions	63,038,277	64,130,088
Net assets with donor restrictions	0	0
Total Net Assets	63,038,277	64,130,088
Total liabilities and net assets	68,377,296	70,618,929

See Accountants' Report and Notes to Financial Statements

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Activities and Change in Net Assets For the Years Ended June 30,

		2020	2019
Income-unrestricted Contributions received Net realized gains/losses Net unrealized gains/losses Investment income Rental income Other	Total Revenues	6,609,496 (485,074) 2,082,454 1,460,489 16,100 792,974 10,476,439	6,421,183 (745,706) 1,794,788 2,001,649 16,095 812,878 10,300,887
General and administrative expenses Grants paid Program expenses Salaries and benefits Professional and administrative fees Supplies and other Fundraising Changes in value of split interest agree Changes in funds held for others Depreciation		7,310,262 929,353 1,018,835 1,033,259 151,472 93,314 82,915 903,951 44,889 11,568,250	7,170,132 598,100 1,028,240 1,107,793 225,154 162,205 87,812 (33,306) 41,600 10,387,730
Increase (decrease) in unrestricted net	assets	(1,091,811)	(86,843)
Increase (decrease) in net assets		(1,091,811)	(86,843)
Net assets beginning of year		64,130,088	64,216,931
Net assets at end of year		63,038,277	64,130,088

Community Foundation of the Lowcountry, Inc. & Supporting Organization Combined Statements of Cash Flow For the Years Ended June 30,

	 2020	 2019
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from contributions Cash received for rental income Cash received from interest and dividend income Cash received from other Cash paid for grants Cash paid for general, program, and administrative expenses Cash paid for fundraising	\$ 6,688,787 16,100 1,460,489 794,820 (7,573,325) (2,973,680) (93,314)	\$ 6,394,289 16,095 2,001,649 812,878 (7,134,138) (3,003,189) (162,205)
NET CASH FLOWS FROM OPERATING ACTIVITIES	 (1,680,123)	 (1,074,621)
CASH FLOWS FROM INVESTING ACTIVITIES Net purchases and sales of investments NET CASH FLOWS FROM INVESTING ACTIVITIES	 1,998,645 1,998,645	 1,929,951 1,929,951
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH FLOWS FROM FINANCING ACTIVITIES	 0	 0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	318,522	855,330
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 3,147,106	 2,291,776
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,465,628	\$ 3,147,106

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PRINCIPLES OF ACCOUNTING

The combined financial statements include the accounts of the Community Foundation of the Lowcountry, Inc. ("CFL") and its Supporting Organization, the Jim and Margaret Krum Foundation, Inc., collectively referred to as the "Foundation". All balances and transactions between the two entities have been eliminated in combination.

The Hilton Head Island Foundation, LLC ("HHIF") is a wholly-owned subsidiary of the CFL.

Community Foundation of the Lowcountry, Inc. is a community foundation and is governed by a board of private citizens from its service area. The Board of Directors of Community Foundation of the Lowcountry, Inc. elects the directors and appoints the President/CEO of the Hilton Head Island Foundation, LLC. The purpose of Hilton Head Island Foundation, LLC is to accept gifts of real property on behalf of Community Foundation of the Lowcountry, Inc. and its many funds and its Supporting Organization. The purpose of Community Foundation of the Lowcountry, Inc. is to serve the charitable needs and interests of the residents of four South Carolina counties including Beaufort, Colleton, Hampton and Jasper.

The Jim and Margaret Krum Foundation, Inc. will further the CFL's exempt purposes by making grants directly to the Foundation and to organizations which are, or could be, supported by the Foundation consistent with its own charitable purposes.

BASIS OF PRESENTATION

The combined financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

FINANCIAL STATEMENT PREPARATION

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board. In accordance with GAAP, the Foundation reports information regarding its net assets and activities as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any external restrictions. Currently, the Foundation has no restricted assets.

ESTIMATES

The preparation of combined financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INCOME TAXES

The Internal Revenue Service has determined that the Foundation is exempt from income taxes as an organization described in Section 501(c)(3) of the Internal Revenue code and is classified as a public charity under Section 170(b)(1)(A)(vi).

CASH AND CASH EQUIVALENTS

Cash and cash equivalents presented in the statements of financial position and cash flows represent cash on hand and demand deposits at financial institutions with an original maturity of three months or less.

INVESTMENTS

Investments in debt and equity securities are reported at fair market value, except for short-term highly liquid investments that have a remaining maturity at the time they are purchased of one year or less. These investments are carried at amortized cost. Included in investments are cash and cash equivalents on deposit with money managers. The fair value is estimated by external investment managers, as market values are not readily ascertainable. These estimates involve assumptions and estimation methods that are reviewed by management. Actual valuations could differ from those estimates.

Interest, dividends, and gains and losses, both realized and unrealized, on investments are included in the Combined Statements of Activities and Change in Net Assets.

CONTRIBUTIONS

Contributions are recorded at their estimated fair value and are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

PLEDGES RECEIVABLE

Unconditional promises to give that are expected to be received within one year are recorded at estimated net realizable value. Unconditional promises to give that are expected to be received in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates for United States government securities having maturities that correspond to the years in which the promises are expected to be received.

Amortization of discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Foundation uses the allowance method to determine the uncollectible portion of unconditional promises to give. The allowance to uncollectible contributions is based upon management's estimates, including such factors as, overall economic conditions, current and historical loss experience, and recent contribution activity.

PROPERTY AND EQUIPMENT

Property and equipment are reported at cost, if purchased, or fair value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful life of the assets, ranging from three to twenty-five years.

GRANTS PAYABLE

Grants are recorded when specifically authorized by the Board of Directors of the Foundation and when the grant award is communicated to the grantee.

ANNUITIES PAYABLE

The Foundation has received certain unconditional promises to provide the future contributions in the form of deferred giving arrangements, including charitable remainder annuity trusts, charitable remainder unitrusts, and pooled income funds. The various deferred giving agreements stipulate the payment of stated annuity amounts, as well as the requirements for the eventual use of the principal of the donated funds.

FUNDS HELD FOR OTHERS

Funds held for others as agency funds represent component funds established by unaffiliated not-for-profit organizations for their own benefit.

DONATED ASSETS

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

DONATED SERVICES

No amounts have been reflected in the combined financial statements for donated services. The Foundation pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation with specific programs and various committee assignments.

NET ASSETS

The Foundation's net assets and its support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions using two classifications: unrestricted and temporarily restricted. Most contributions, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. The variance power allows the Board of Directors to modify donor instructions that are incapable of fulfillment or inconsistent with the charitable needs of the community. As a result of the variance power, most contributions are classified as net assets without donor restrictions for financial statement purposes.

SPLIT-INTEREST AGREEMENTS

The Foundation administers various charitable remainder trusts and charitable lead trusts. A charitable remainder trust provides for the payment of distributions to designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use. Under the charitable lead trust, the Foundation receives distributions from the trust until the agreement terminates. At that time, the remaining assets of the trust are paid out to the donor or other named beneficiaries.

The fair value of the trusts' assets has been included in the Foundation's Combined Statements of Financial Position and a corresponding liability has been recorded to reflect the present value of required lifetime payments to the named beneficiaries using a discount rate of 2.6% for the years ended June 30, 2020 and 2019. A range of 2%-9% has been used in prior periods.

Also, various donors have established trusts with financial institutions, naming the Foundation as the beneficiary of these charitable remainder trusts. Under the terms of the split-interest agreements, at the time of the donor's death, the trusts terminate and trust assets are distributed to the Foundation. Based on donor life expectancy and the use of a discount rate of 2.6%, the present value of future assets expected to be received by the Foundation is included in the Foundation's Combined Statements of Financial Position. Changes in the value of the assets and amortization of the discount on the estimated present value of future benefits are included in the change in value of charitable remainder trusts in the Combined Statements of Activities and Change in Net Assets.

SPENDING POLICY

The Foundation has adopted a policy whereby it limits the amount of spending that may be utilized for grant purposes from endowments to 4.5% of the average daily balance of investments over the prior twenty quarters. This policy enables the Foundation to preserve and strengthen its investment base for the future.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Foundation maintains cash balances at some financial institutions in excess of FDIC insured limits from time to time. Based on the credit rating of these institutions, management believes there is no significant credit risk related to deposits.

NOTE C – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through October 21, 2020, the date the financial statements were available to be issued.

NOTE D – INVESTMENTS

The carrying amounts of investments at June 30th are included in the Foundation's Combined Statements of Financial Position as follows:

	2020	2019
Assets held – charitable remainder trusts	\$ 2,084,283	\$ 2,154,299
Investments	62,317,747	64,686,531
Total	\$ 64,402,030	\$ 66,840,830

Investments at June 30th are classified as follows:

	2020	2019
Marketable Equity Securities	\$ 49,465,203	\$ 49,707,200
Fixed Income	8,719,740	9,049,942
Other	6,217,087	8,083,688
Total	\$ 64,402,030	\$ 66,840,830

Net investment gains (losses) are comprised of the following for the years ending June 30th:

	 2020	2019
Net realized gains/(losses)	\$ (485,074)	\$ (745,706)
Net unrealized gains/(losses)	2,082,454	1,794,788
Interest and dividend income	1,460,489	2,001,649
Total	\$ 3,057,869	\$ 3,050,731

NOTE E – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

<u>Level 1</u> – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

<u>Level 2</u> – Inputs to the valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets;
- B. Quoted prices for identical or similar assets or liabilities in inactive markets;
- C. Inputs other than quoted prices that are observable for the asset or liability;
- D. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

<u>Level 3</u> – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

<u>Mutual Funds</u>: Value at the net asset value (NAV) of shares held by the Foundation at year end. These typically include investments in marketable equity and fixed income securities.

<u>Money Market Funds</u>: Value based on inputs derived from observable market data based on US currency.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth, by level, with the fair value hierarchy, the Foundation's assets at fair value:

Assets at Fair Value as of June 30, 2020							
		Level 1	Level 2	Level 3	Total		
Mutual Funds	\$	58,184,943	6,217,087	0	64,402,030		
Money Market Funds		3,465,628	0	0	3,465,628		
Total assets at fair value	\$	61,650,571	6,217,087	0	67,867,658		

Assets at Fair Value as of June 30, 2019									
		Level 1		Level 2		Level 3		Total	
Mutual Funds	\$	58,757,142	\$	8,083,688	\$	0	\$	66,840,830	
Money Market Funds		3,147,106		0		0		3,147,106	
Total assets at fair value	\$	61,904,248	\$	8,083,688	\$	0	\$	69,987,936	

The Foundation did not have any level 3 assets for the years ended June 30, 2020 and 2019.

NOTE F – PLEDGES AND GRANTS RECEIVABLE

The Foundation's pledges and grants receivable consist of the following as of June 30th:

	 2020		2019
Receivable in less than one year	\$ 0	\$	0
Receivable in one to five years	0		0
Receivable in six or more years	 300,000	_	300,000
Pledges receivable, gross	 300,000		300,000
Less: discount	 (160,000)	_	(160,000)
Pledges receivable, net	 140,000		140,000
Grants receivable	37,530		116,821
Pledges and Grants receivable, net	\$ 177,530	\$	256,821

NOTE G – FIXED ASSETS

Property and equipment consist of the following at June 30th:

	2020		2019
Land	\$ 160,000	\$	160,000
Building	944,608		944,608
Furniture and equipment	120,280		115,609
Total property and equipment	 1,224,888		1,220,217
Less: accumulated depreciation	(898,069)	_	(853,180)
Property and equipment, net	\$ 326,819	\$	367,037

NOTE H – OPERATING LEASES

The Foundation leases office space to various tenants at various terms with a cumulative annual rental revenue of \$16,100 for the year ended June 30, 2020 and \$16,095 for the year ended June 30, 2019.

The Foundation leases various office equipment from three organizations with payments ranging from approximately \$1,383 to \$13,735 annually, expiring at various times through June 2020.

Lease expense for the years ended June 30, 2020 and 2019 amounted to approximately \$22,746 and \$22,247 respectively.

NOTE I – EMPLOYEES' RETIREMENT SAVINGS PLAN

The Foundation sponsors a defined contribution retirement savings plan for all regular, full-time employees who are twenty-one years of age and have completed one year of service. Under the plan, employees may contribute up to 15% of their annual compensation. Participants over the age of 50 are eligible to make additional catch up contributions. The Foundation may also contribute a discretionary amount of the participants' compensation each year. The Foundation contributed approximately \$20,463 and \$28,092 to the plan during the years ending June 30, 2020 and 2019, respectively.

NOTE J – FUND CLASSIFICATION

The activities and balances of the Foundation are classified for internal purposes into the following groups:

<u>Unrestricted (Discretionary)</u> – The Foundation's Unrestricted Funds are not designated for a specific charitable beneficiary. These funds are disbursed at the discretion of the Foundation's Board of Directors in response to requests from nonprofit organizations and based on an assessment of the most pressing needs. Unrestricted funds are also used to pay administrative expenses.

<u>Field-of-Interest</u> – Field-of-Interest Funds have been created to support a specific fieldof-interest, such as health or education, or a specific geographic area, such as Jasper County or the Greater Bluffton Community. The funds created by giving circles are also funds of this type.

<u>Donor-Advised</u> – Donor-Advised Funds are created by donors who wish to remain active in their philanthropy and have access to the Foundation's professional advice and management. Donors may suggest charitable distributions from funds they have established, although the Foundation's Board of Directors has final authority to approve or deny all such grants. Technically, donor-advised funds are a type of unrestricted fund.

<u>Designated</u> – Designated funds have been established by a donor to provide grants to a specific charitable agency or for a specific charitable purpose. The Board of Directors accepts the donor's designation as long as the agency or purpose continues to serve the public interest. Scholarship funds and project funds are included in this category.

ADDITIONAL INFORMATION – Most fund types may be established either as endowed or non-endowed funds. Endowed funds are intended to be permanent funds and are subject to the Foundation's spending policy. Non-endowed funds are intended to be spent down over time, and are 100% spendable. Scholarship funds generally must be endowed funds.

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

At June 30th, the balances of these internally imposed restrictions were:

		2020	2019
Net Assets – spendable	\$	21,698,996	\$ 21,934,774
Net Assets – accumulated earnings		2,347,996	3,977,588
Net Assets – nonspendable endowment		38,866,285	38,217,726
Total net assets	_	62,913,277	64,130,088

NOTE K – INTERNAL FEES CHARGED TO FUNDS

The Foundation enters into agreements with donors when a fund is established that includes an internal administrative fee. The current fee schedules range from 0.75% to 2.5% of annual average daily balance of the market value of the fund based on the type of fund and services required. Minimum administrative fee is \$200 annually.

NOTE L – EXPENSES BY BOTH NATURAL AND FUNCTIONAL CLASSIFICATION – FOR THE YEAR ENDED JUNE 30, 2020

	Programs							
	Donor Advised Funds	Field of Interest Funds	Other Funds & Programs	Program Subtotals				
Salaries & Benefits	0	2,867	191,139	194,005				
Grants	2,462,047	2,154,866	3,132,073	7,748,987				
Supplies and travel	0	0	2,828	2,828				
Professional fees	148,377	1,210,077	852,310	2,210,764				
Office and Occupancy	0	0	21,233	21,233				
Fundraising/Development	0	89,056	2,327	91,383				
Total Expenses	2,610,424	3,456,866	4,201,909	10,269,200				

	Supporting Activities							
	Management & General	Fund- Raising	Supporting Subtotal	Total Expenses				
Salaries & Benefits	496,676	384,979	881,654	1,075,660				
Grants	5,250	0	5,250	7,754,237				
Supplies and travel	21,620	0	21,620	24,447				
Professional fees	207,248	0	207,248	2,418,012				
Office and Occupancy	154,670	0	154,670	175,902				
Fundraising/Development	1,900	26,709	28,609	119,993				
Total Expenses	887,363	411,688	1,299,051	11,568,250				

Community Foundation of the Lowcountry, Inc. & Supporting Organization Notes to the Combined Financial Statements

The allocation to Program for Salaries and Benefits is figured on 100% of the total salaries and benefits for the three Program staff. The remainder is Management and General Expenses. 100% of the Development and Donor Services three staff and 50% of the CEO salaries and benefits are allocated to Fundraising. Finance and Marketing are allocated to the Management and General Expenses. Donor Advised Funds and Field of Interest funds are split from the total as more than 50% or grant making falls into those two fund types.

NOTE M – LIQUIDITY

The majority of the Foundation's assets consist of investments in marketable securities. A material portion of these investments are readily tradeable and therefore very liquid assets. The Foundation has more than six times its typical annual expenditures in investments. Most contributions received by the Foundation, including those with donor-imposed restrictions, are subject to the variance power established by the Foundation's governing documents. Because of this variance power, contributions are classified as net assets without donor restrictions for financial statement purposes and the Foundation's investments are therefore available to meet its liquidity needs.

			** PUBLIC DISCLOSURE COPY	C **							
	0		Return of Organization Exempt Fro	om In	come Tax	OMB No. 1545-0047					
Form	" 9 9		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Coo			si 2021					
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Depar	tment of	the Treasury ue Service	Go to www.irs.gov/Form990 for instructions and the		1. I I I I I I I I I I I I I I I I I I I	Open to Public Inspection					
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	COMMONITY FOUNDATION OF THE LOWCOUNTRY,										
	change	* INC				_					
]Name]change	Doing b	usiness as		57-075698	37					
	Initial return	Number	and street (or P.O. box if mail is not delivered to street address) Roor	om/suite E	E Telephone number						
]Final return/	4 NO	RTHRIDGE DRIVE, STE A		(843) 681	L-9100					
	termin- ated	City or t	own, state or province, country, and ZIP or foreign postal code	0	Gross receipts \$	27,820,863.					
	Amende		ON HEAD ISLAND, SC 29925		H(a) Is this a group re	tum					
	Applica		nd address of principal officer: NICOLE CHARLES		for subordinates						
	pending		AS C ABOVE		H(b) Are all subordinates in						
I T	av.ovo		X 501(c)(3) 501(c) ()◀ (insert no.) 4947(a)(1) or	527		list. See instructions					
			CF-LOWCOUNTRY.ORG		H(c) Group exemption						
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		Summary		L Year OI		State of legal domicile; SC					
Fa		-		NOCOL	W BOIDIDAMI						
ø			be the organization's mission or most significant activities: THE CON								
- u			IS STRENGTHENING COMMUNITY BY CONNE								
Governance	2 (Check this bo	If the organization discontinued its operations or disposed of the organization discontinued its operations.	of more th	an 25% of its net ass						
0 Ve			ting members of the governing body (Part VI, line 1a)			18					
	4 1	Number of inc	dependent voting members of the governing body (Part VI, line 1b)			18					
Activities &	5 1	Fotal number	of individuals employed in calendar year 2021 (Part V, line 2a)		5	15					
- ifi	6 1	Fotal number	of volunteers (estimate if necessary)		6	140					
ctiv			d business revenue from Part VIII, column (C), line 12			0.					
Ā			business taxable income from Form 990-T, Part I, line 11		7b	0.					
_					Prior Year	Current Year					
	8 (Contributions	and grants (Part VIII, line 1h)		8,253,890.	24,174,493.					
ne					1,128,485.	1,373,220.					
Revenue		-	ice revenue (Part VIII, line 2g) come (Part VIII, column (A), lines 3, 4, and 7d)		.8,100,787.	2,246,267.					
Re					14,100.	-33,470.					
			e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		7,497,262.	27,760,510.					
_			- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1							
	1		milar amounts paid (Part IX, column (A), lines 1-3)		6,806,920.	7,939,448.					
- 1			to or for members (Part IX, column (A), line 4)			0.					
ses			r compensation, employee benefits (Part IX, column (A), lines 5-10)		1,115,345.	1,104,008.					
sus	16a		undraising fees (Part IX, column (A), line 11e)	660)	0.	0.					
Expen	b]		ing expenses (Part IX, column (D), line 25) 231,514								
ш	17 (Other expens	es (Part IX, column (A), lines 11a-11d, 11f-24e)	142	2,329,337.	3,072,835.					
	18 1	Total expense	es. Add lines 13-17 (must equal Part IX, column (A), line 25)		0,251,602.	12,116,291.					
_	19 (Revenue less	expenses. Subtract line 18 from line 12	1	.7,245,660.	15,644,219.					
or Sec				Begi	naing of Current Year	End of Year					
t Assets or of Balances	20	Total assets (Part X, line 16)		3,666,667.	75,355,203.					
Ass	21	Total liabilities	s (Part X, line 26)		3,432,822.	4,628,234.					
Net	22	Net assets or	fund balances. Subtract line 21 from line 20		0,233,845.	70,726,969.					
		Signatur	e Block								
Und	er penal	ties of periury.	I declare that I have examined this return, including accompanying schedules and	nd statemen	ts, and to the best of my	knowledge and belief. it is					
			. Declaration of preparer (other than officer) is based on all information of which p		-						
			alo Male	. p. sport 10	5/12/2	۲					
Sigr	.		e of officer		Date						
-		· ·	LE CHARLES, VICE PRESIDENT FOR FINAN	NCEL	ADMTN						
Her	۳	Type or	print name and title	14010 OC	TINTIN						
				Da	ite Lebert É	PTIN					
		Print/Type pre			· · · · ·						
Paid		AMY BIE		05	5/12/23 setf-employ						
-	parer		FORVIS, LLP		Firm's EIN 🕨	44-0160260					
Use	Only	Firm's addres	s ▶ 500 RIDGEFIELD COURT		= =						
			ASHEVILLE, NC 28806		Phone no. (8						
May	/ the IR	S discuss thi	s return with the preparer shown above? See instructions			X Yes No					
1320	01 12-09	-21 LHA	For Paperwork Reduction Act Notice, see the separate instructions.	3.		Form 990 (2021)					

May the I	May the IRS discuss this return with the preparer shown above? See instructions										
132001 12-0	132001 12-09-21 LHA For Paperwork Reduction Act Notice, see the separate instructions.										
S	SEE	SCHEDULE	0	FOR	ORGANIZATION	MISSION	STATEMENT	CONTINUATION			

	COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 990 (2021) INC 57-0756987 Page 2
Pai	t 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: <u>THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY</u> <u>CONNECTING PEOPLE, RESOURCES, AND NEEDS.</u>
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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 X No If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as 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. (Code:) (Expanses \$10,687,982. including grants of \$7,939,448.) (Revenue \$1,399,103.)
40	(Code:) (Expanses \$10,687,982. including grants of \$7,939,448.) (Revenue \$1,399,103.) COMMUNITY FOUNDATION OF THE LOWCOUNTRY MADE MANY GRANTS TO NONPROFIT
	ORGANIZATIONS; THE MAJORITY OF THESE ORGANIZATIONS SERVE TO ENHANCE THE
	QUALITY OF LIFE FOR CITIZENS IN THE SOUTH CAROLINA LOWCOUNTRY.
	COMMUNITY FOUNDATION OF THE LOWCOUNTRY PROVIDES COMMUNITY LEADERSHIP
	THROUGH PROVIDING INFORMATION, ORGANIZATION DEVELOPMENT, NETWORKING,
	AND CONVENINGS IN SUPPORT OF THE NONPROFIT SECTOR IN ITS REGION.
4b	
40	(Code:) (Expenses \$ including grants of \$) (Revenue \$) (Revenue \$) (COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEES AND
	OFFICE EXPENSES ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE
	PROCESS OF EVALUATING AND AWARDING GRANT MONEY TO DESERVING CHARITIES.
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$ }
	(Code:) (Expenses \$ including grants of \$) (Revenue \$) THE FOUNDATION 'S ADDITIONAL PROGRAM EXPENSES AID THE FOUNDATION IN
	ALIGNING THEIR FUNCTIONS WITH THE MISSION.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
	Total program service expenses > 10,687,982.
	Form 990 (2021)
132002	12-09-21
	4

2021.05080 COMMUNITY FOUNDATION OF T 10000351

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

INC

Form	990 (2021) INC 57-075	<u>5987</u>	P	age 3
Par	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A		X	<u> </u>
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	<u> </u>
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	1 1		
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	_5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
-	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	\vdash		<u> </u>
Ť		8		x
9	Schedule D, Part III			<u> </u>
3	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9		x
10	If "Yes," complete Schedule D, Part IV		1	_
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			x
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	0.00	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			-
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	<u> </u>
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? // "Yes," complete Schedule D, Part VIII	11c		
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	_	X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E			X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		_	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
-	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		x
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			<u> </u>
10	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16 -	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			<u> </u>
10	• 196 · 1	10		x
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		
	column (A), lines 6 and 11e? // "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines		v	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
1 9	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		
2 0a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H			X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<u>20b</u>	<u> </u>	·
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X	
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Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

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Form	<u>1,990 (2021)</u> INC 57-075	6987	F	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? if "Yes," complete Schedule I, Parts I and III	_22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
Ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	1		
	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		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
ь	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete]	
	Schedule L, Part I	255	1	x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	e		
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,		·	
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	-	1	
	instructions for applicable filing thresholds, conditions, and exceptions):			and the second
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		· · · · · ·	X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes, " complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	2		
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	2		
	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			-
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	x	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?			X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	x	
Par	Note: All Form 990 filers are required to complete Schedule 0			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 3	_	F m <u><u></u></u>	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	100	2	100 C 2
	(gambling) winnings to prize winners?	10	Х	
132004	12-09-21	Form	990 ((2021)
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COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
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 15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		110	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	1144	X
с	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		x
Ь	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).	00		
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	-	x
h	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7a 7b		
0	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7.0		
G		70		x
	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c	0.000	
a		-		v
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
т	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	<u> </u>	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 <u>g</u>		
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	1 milean	Com	-
	sponsoring organization have excess business holdings at any time during the year?	8		-
9	Sponsoring organizations maintaining donor advised funds.	2 2	1000	
а	Did the sponsoring organization make any taxable distributions under section 4966?	<u>9a</u>		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	-	
10	Section 501(c)(7) organizations. Enter:		r nu	171
а	Initiation fees and capital contributions included on Part VIII, line 12	1.1		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:	1999		
а	Gross income from members or shareholders 11a	- 75	11	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	100	100	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
ь	If "Yes," enter the amount of tax-exempt interest received or accrued during the year12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the		1000	1.11
	organization is licensed to issue qualified health plans			-
с	Enter the amount of reserves on hand) (g) (l	5=11	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or		1	
	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.	1.0		—
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	If "Yes," complete Form 4720, Schedule O.	10		
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any	¥0001-025	-	
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
122004	i 12-09-21 7	Fore	n 990	(2021
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Form 990 (2021)

2021.05080 COMMUNITY FOUNDATION OF T 10000351

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.			
600	Check if Schedule O contains a response or note to any line in this Part VI			X
3ec	tion A. Governing Body and Management			
1.	Enter the number of voting members of the governing body at the end of the tax year 1a 18		Yes	N
Id	If there are material differences in voting rights among members of the governing body at the end of the governing body, or if the governing			100
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
Ь	Enter the number of voting members included on line 1a, above, who are independent 1b 18			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other		5	
-		2		X
3	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision			
Č	of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	<u> </u>		
	more members of the governing body?	7a		X
Ь	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		1111	Ĩ.
а	The governing body?	8 a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	[—		
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	N
	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<u>11a</u>	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12111		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	┣
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent	-	1000	1
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		v	
a	The organization's CEO, Executive Director, or top management official	15a	X	
Ь	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		_
16-	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
IUd		40.	100.00	X
ь	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	16a	1000	
U	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization 's			
	exempt status with respect to such arrangements?	16b	-	2423
iec	tion C. Disclosure	100		
17	List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CO, CT, DC, FL, GA	TI.	KS	K
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, and 990-T (section 501(c)(3)s			
	for public inspection. Indicate how you made these available. Check all that apply.	Orny	avanai	10
	X Own website X Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	ial	
-	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	THE ORGANIZATION - 843.681.9100			
	4 NORTHRIDGE DRIVE, STE A, HILTON HEAD ISLAND, SC 29925			

	COMMUNITY	FOUNDATION	OF THE	LOWCOUNTRY,		
Form 990 (2021)	INC			. <u> </u>	57-0756987	Page 7
Part VII Compensation	of Officers, Dir	ectors, Trustees	, Key Emp	loyees, Highest Compe	nsated	
Employees, ar	nd Independent	Contractors				
Check if Schedule	O contains a respon	se or note to any line i	n this Part VI			
Section A. Officers, Directo	rs, Trustees, Key Er	nployees, and Highe	st Compensa	ted Employees	5.0.075 201	
1a Complete this table for all p	persons required to b	e listed. Report comp	ensation for th	ne calendar year ending with or	r within the organization's	tax year.
			ether individu	als or organizations), regardles	s of amount of compensa	ition.
Enter -0- in columns (D), (E), an	d (F) if no compensat	ion was paid.				

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

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average		not cl	Pos heck (than o		(D) Reportable	(E) Reportable	(F) Estimated
	hours per week					s both r/trus		compensation from	compensation from related	amount of other
	(list any hours for related organizations below line)	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	(W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) SCOTT WIERMAN	40.00		-	-	×	<u> </u>				
PRESIDENT & CEO				x				272,334.	0.	7,121.
(2) NICOLE CHARLES	40.00									
VP FOR FINANCE & ADMIN		1		x				92,073.	0.	4,604.
(3) JACKIE ROSSWURM	2.00							,		
CHAIR				x				0.	- 0.	0.
(4) SHEILA MAHONY	2.00									maren en
VICE CHAIR		x		x				0.	0.	0.
(5) PAUL MOERI	2.00									
TREASURER		x		x				0.	0.	0.
(6) LINDA FIORE	=2.00									
SECRETARY		X		X				0.	0.	0.
(7) SANDY BENSON	2.00									1
BOARD MEMBER		X						0.	0.	= 0.
(8) GEOFF BLOCK	2.00	18								
BOARD MEMBER		X				<u> </u>		0.	0.	0.
(9) YVONNE CURL	2.00	1_								
BOARD MEMBER		X						- 0.	0.	0.
(10) ARNO DIMMLING	2.00		6		1	11		1		
BOARD MEMBER		X		<u> </u>				0.	0.	0.
(11) DOUG FLETCHER	2.00					11				
BOARD MEMBER		X						0.	0.	0.
(12) JOHN LEVY	2.00				-	-				
BOARD MEMBER		X	<u> </u>	<u> </u>	-	┢		0.	0.	0.
(13) MICHAEL MARKS	2.00				i i	-			-	
BOARD MEMBER	0.00	X	-	<u> </u>				0.	0.	0.
(14) AL PANU	2.00	l.,								
BOARD MEMBER	2.00	X	<u> </u>	<u> </u>			_	0.	0.	0.
(15) SHIRLEY PETERSON	2.00	x		-	1			0.	- o.	— ₀ .
BOARD MEMBER	2.00	┡	\vdash		+	+	┢	· · ·	<u> </u>	<u>_</u>
(16) DAVID ROSENBLUM BOARD MEMBER	4.00	x	1					0.	0.	0.
(17) ALLEN WARD	2.00	┡	\vdash	⊢	1.0	-	\vdash	0.	- 0.	<u> </u>
BOARD MEMBER	2.00	x	-					0.	- o.	0.
			L	<u> </u>		1	<u> </u>	<u> </u>		Form 990 (2021)
132007 12-09-21					~					Form 000 (2021)

9

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Form 990 (2021) INC			.01		T.			LONCOONINI,	57-0756	987	Р	age 8
Part VII Section A. Officers, Directors	, Trustees, Key Em	olov	ees.	and	l Hid	ahes	it C	ompensated Employee	s (continued)			ugo -
(A)	(B)			((C)			(D)	(E)		(F)	
Name and title	Average			Pos	itior			Reportable	Reportable	E	stimate	hd
	hours per					than is bot		compensation	compensation		mount	
	week	offi	cer an	d a d	irecto	x/trus	tee)	from	from related		other	
	(list any	sto						the	organizations	con	npensa	tion
	hours for	臣				ē		organization	(W-2/1099-MISC/		rom th	-
	related	stee	ruste			Densa		(W-2/1099-MISC/	1099-NEC)		ganizat	
	organizations below	atte	onal t		loyee	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1099-NEC)			id relat	
	line)	individual trustee or director	nstitutional trustee	Officer	key employee	Highest compensated employee	Former			org	anizati	ons
(18) DAFINA WARD	2.00	<u> </u>	<u> </u>	8	ž.	22	<u> 2</u>					
BOARD MEMBER		x						0.	0.			Ο.
(19) DOUG WETMORE	2.00											
BOARD MEMBER		x						0.	0.			0.
(20) MICHELLE WYCOFF	2.00											
BOARD MEMBER		X						0.	0.			0.
			<u> </u>									
					12							
					-	\square						
							'					
1b Subtotal								364,407.	0.	1	1,7	
c Total from continuation sheets to Pa								0.	0.			0.
d Total (add lines 1b and 1c)						121		364,407.	0.	1	1,7	25.
2 Total number of individuals (including		ose	liste	d ab	ove) wh	o re	ceived more than \$100,0	00 of reportable			
compensation from the organization												
3 Did the organization list any former o							. 2.		1	1.0.00	Yes	No
									•			v
line 1a? // "Yes," complete Schedule										3	1000	<u> </u>
4 For any individual listed on line 1a, is a and related organizations greater than											v	-
5 Did any person listed on line 1a receiv										4	-	
rendered to the organization? If "Yes.							auo	a organization or individ	dai toi services	5		х
Section B. Independent Contractors			<i>n</i> <u>au</u>		171.31	- 11		······		_ <u>v</u>	·	
1 Complete this table for your five highe	est compensated ind	eper	nder	nt co	ntra	ctor	s th	at received more than \$1	00,000 of compensat	tion fr	om	
the organization. Report compensatio												
A)								(B)			C)	
Name and bus	iness address	NC)NE					Description of se	ervices C	ompa	nsatio	٦

(۳) Name and business address	NONE	(D) Description of services	Compensation
	······································		
	· · · · · ·		
2 Total number of independent contractors (including b	ut not limited to those liste	ed above) who received more than	
\$100,000 of compensation from the organization	0		
			Form 990 (2021)
132008 12-09-21			

132008 12-09-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

57-0756987 Page 9

Check if Schedule O contains a response or note to any line in this Part VII. (A) (A) Total revenue (A) (A) (B) (C)	Form							57-0756	987 Page 9
Under State Column State Column State I a Federated campaigns 1a 92,002 0.00000000000000000000000000000000000	Pa	τνι		-	n wata ta anu lina	in Ahin Davi VIII			
Bit				Check if Schedule O contains a response of	or note to any line	(A)	Related or exempt	Unrelated	Revenue excluded from tax under
Bit State Image: state <td>in in</td> <td>1 :</td> <td>a</td> <td>Federated campaigns 1a</td> <td></td> <td></td> <td>W. Handler</td> <td></td> <td></td>	in in	1 :	a	Federated campaigns 1a			W. Handler		
Bit State Image: state <td>ran</td> <td>I</td> <td>b</td> <td></td> <td>92,402.</td> <td></td> <td>18 militariana</td> <td>ion părtinives</td> <td></td>	ran	I	b		92,402.		18 militariana	ion părtinives	
Bit State Image: state <td>Page 1</td> <td></td> <td>c</td> <td>Fundraising events 1c</td> <td>13,213.</td> <td></td> <td>A I I I MARKED</td> <td>reemyddae mae s</td> <td></td>	Page 1		c	Fundraising events 1c	13,213.		A I I I MARKED	reemyddae mae s	
gradies 0<	Hin I		d	Related organizations 1d			5 X 1 1 1		
growth Dustment Code	imil), (e	Government grants (contributions) 1e					HILL 30
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Open of the program service revenue 52229 280,000, 280,000, 280,000, d				ADMINISTRATIVE FEE INCOME		1 007 220	1 007 220		
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b Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances and allowances 10a b Less: cost of goods sold b Less: cost of goods sold c Net income or (loss) from sales of inventory 11 a MISCELLANEOUS b Business Code 900099 9,617. 9,617. 9,617. c All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions			-		To 14				
c Net income or (loss) from gaming activities ▶ 10 a Gross sales of inventory, less returns and allowances 10a b Less: cost of goods sold 10b c Net income or (loss) from sales of inventory ▶ 11 a MISCELLANEOUS 900099 9,617. b			b					1	
and allowances 10a b Less: cost of goods sold 10b c Net income or (loss) from sales of inventory 11 a MISCELLANEOUS b c d All other revenue e Total. Add lines 11a-11d 9,617. 12 Total revenue. See instructions									
b Less: cost of goods sold 10b Image: cost of goods sold 10b c Net income or (loss) from sales of inventory Image: cost of goods sold Image: cost of goods		10	a	Gross sales of inventory, less returns		U DA ALE BOAR			
c Net income or (loss) from sales of inventory Business Code 11 a MISCELLANEOUS 900099 9,617. b					1	Pre Anna Pa			
Business Code Section Business Code Section Section <thsection< th=""> Section<td></td><td></td><td></td><td></td><td>2</td><td></td><td></td><td></td><td></td></thsection<>					2				
11 a MISCELLANEOUS 900099 9,617. 9,617. b			С	Net income or (loss) from sales of inventory					
e Total. Add lines 11a-11d 9,617. 12 Total revenue. See instructions 27,760,510. 1,399,103. 0. 2186914.	s		~	MISCRILANDOUS	<u> </u>	9 617	9 617		
e Total. Add lines 11a-11d 9,617. 12 Total revenue. See instructions 27,760,510. 1,399,103. 0. 2186914.	leo ne			M. B. C. M. B. M. B. C. M. B.		5,017.	5,017,		
e Total. Add lines 11a-11d 9,617. 12 Total revenue. See instructions 27,760,510. 1,399,103. 0. 2186914.	ellar ven								
e Total. Add lines 11a-11d 9,617. 12 Total revenue. See instructions 27,760,510. 1,399,103. 0. 2186914.	isce			All other revenue					
12 Total revenue. See instructions	Σ					9,617,			
					•	27,760,510,	1,399,103.	. 0	•

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132009 12-09-21

2021.05080 COMMUNITY FOUNDATION OF T 10000351

Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

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	Check if Schedule O contains a respons	e or note to any line in (A)	this Part IX (B)	(0)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part Vill.	Total expenses	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	7,295,489.	7,295,489.		
2	Grants and other assistance to domestic		///////////////////////////////////////		
-	individuals. See Part IV, line 22	643,959.	643,959.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign			1. N. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				100 Hereiter - 100
5	Compensation of current officers, directors,				
	trustees, and key employees	364,408.	108,285.	147,838.	108,285.
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	533,772 <u>.</u>	106,754.	346,952.	80,066.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	138,448.	33,147.	76,268.	29,033.
10	Payroll taxes	67,380.	16,132.	37,118.	14,130.
11	Fees for services (nonemployees):				
а	Management				<u> </u>
b		8,410.		8,410.	
C	Accounting	30,956.		30,956.	
d					
e		1 4 0 0 4 0			
f	Investment management fees	148,012.		148,012.	
g		250 000	250 000		
1	column (A), amount, list line 11g expenses on Sch 0.)	350,223.	350,223.		
12	Advertising and promotion	83,381.	83,381.	104 240	
13	Office expenses	184,348.		184,348.	
14	Information technology	21,129.		21,129.	
15	Royalties	8,357.		0 257	
16		5,452.	5,452.	8,357.	<u> </u>
17	Travel	5,452.	5,452.		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	7,586.		7,586.	
20		7,500.		1,000	
20 21	Payments to affiliates				1-1
22	Depreciation, depletion, and amortization	46,619.		46,619.	
23	Insurance	31,168.		31,168.	
24	Other expenses. Itemize expenses not covered			51,100.	
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	PROGRAM EXPENSES	1,173,072.	1,173,072.		
ь	FUND ADMINISTRATIVE FEE	841,143.	841,143.	· · · · · ·	
c	ADMIN SPENDABLE TO OPER	86,000.		86,000.	
d	MAINTENANCE	18,453.	18,453.		
e	All other expenses	28,526.	12,492.	16,034.	
25		12,116,291.	10,687,982.	1,196,795.	231,514.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.			0.0	
	Check here I if following SOP 98-2 (ASC 958-720)				

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Form 990 (2021)

Part IX Statement of Functional Expenses

2021.05080 COMMUNITY FOUNDATION OF T 10000351

Form 990 (2021)

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Form 990 (2021) Part X | Balance Sheet

Par	τΧ	Balance Sheet					
_		Check if Schedule O contains a response or not	te to any li	ine in this Part X	(4)		(P)
					(A) Beginning of year		(B) End of year
I.	11	Cash - non-interest-bearing			3,801,536.	1	2,837,567.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			177,530.	3	140,000
	4	Accounts receivable, net				4	la sile a successione
	5	Loans and other receivables from any current o			The second se	12	
		trustee, key employee, creator or founder, subs	tantial cor	ntributor, or 35%			
		controlled entity or family member of any of the	se person	s		5	and the second sec
	6	Loans and other receivables from other disqual	fied perso	ons (as defined			
		under section 4958(f)(1)), and persons described	d in sectio	on 4958(c)(3)(B)		6	
ต	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			1001	8	
×	9	Been alid and an end of data and all aligned and				9	37,924
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	10a	1,241,656.			
	b	Less: accumulated depreciation	10b	992,601.	295,673.	10c	249,055
	11	Investments - publicly traded securities			66,871,015.	11	72,085,368
	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			<u>2,520,913.</u>	15	5,289
	16	Total assets. Add lines 1 through 15 (must equ	al line 33)		73,666,667.	16	75,355,203
	17	Accounts payable and accrued expenses			69,605.	17	139,541
	18	Grants payable			767,113.	18	132,450
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	S = 1
	21	Escrow or custodial account liability. Complete	Part IV of	Schedule D		21	
s	22	Loans and other payables to any current or form	ner officer	, director,		2. 25	
litie		trustee, key employee, creator or founder, subs	tantial cor	ntributor, or 35%	A DECK		
Liabilities		controlled entity or family member of any of the	se person	S		22	
	23	Secured mortgages and notes payable to unrel				23	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, pa	ayables to	related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X					
		of Schedule D		2,596,104.	25	4,356,243	
_	26	Total liabilities. Add lines 17 through 25			3,432,822.	26	4,628,234
		Organizations that follow FASB ASC 958, ch	eck here				
Ce	i i	and complete lines 27, 28, 32, and 33.					
lan	27	Net assets without donor restrictions			70,233,845.	27	70,586,969
ñ	28	Net assets with donor restrictions				28	140,000
š		Organizations that do not follow FASB ASC 9	958, chec	k here 🕨 🛄			
ž		and complete lines 29 through 33.					
2	29	Capital stock or trust principal, or current funds				29	
S S S S S S	30	Paid-in or capital surplus, or land, building, or e				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in				31	
Ŝ	32	Total net assets or fund balances			70,233,845.	32	70,726,969
	33	Total liabilities and net assets/fund balances			73,666,667.	33	75,355,203

Form 990 (2021)

132011 12-09-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

	1990 (2021) INC	57-0	756987	Pa	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	<u>27,76</u>		
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,110		
3	Revenue less expenses. Subtract line 2 from line 1	3	15,644		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	70,233	_	
5	Net unrealized gains (losses) on investments	5	<u>-13,404</u>	1,3	56.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8	-1,396	5,8	74.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-349	9,8	65.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,			_	
	column (B))	10	70,726	5,9	69.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.	-	T C	20
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	ona		E PI	
	separate basis, consolidated basis, or both:		5/4	- 21	
	Separate basis Consolidated basis 🔲 Both consolidated and separate basis			- 2	
b	Were the organization's financial statements audited by an independent accountant?		2b	X	-
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate			10	1
	consolidated basis, or both			n di	
	Separate basis X Consolidated basis Both consolidated and separate basis			-	
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit.			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	x	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch				10000
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir		_	-	
	Act and OMB Circular A-133?		3a		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		36		
				000	

Form **990** (2021)

132012 12-09-21

10360512 797738 1000035385

SCHEDULE A		Bublic Charity Status and Bublic Support						OMB No. 1545-0047		
(Form 990)		Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section						2021		
Department of the Treasury Internal Revenue Service				4947(a)(1) nonexempt charitable trust. ► Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information.						Open to Public Inspection
Name	e of t	he organizatio		-	DATION OF THE				Employer	identification number
		B	INC							7-0756987
Par					(All organizations must co			e instruction	S.	
	organi				For lines 1 through 12, ch					
1					on of churches described		n 170(b)(1)(A)(i).		
2 [(Attach Schedule E (Form	• •				
3 [•	•	anization described in se njunction with a hospital				Viii) Enter	the bospital's name
4		city, and state	-		njunction with a nospital	uescribeu	11 SECTO	11110(0)(1)()		the hospital s hame,
5 [r the benefit of a co	llege or university owned	or operate	ed by a go	vernmental u	nit describe	ed in
		-		omplete Part II.)			/-3-			
6 [nental unit described in	section 17	'O(Ь)(1)(А)(v). 🔅		
7	X		-	-	intial part of its support fr			-	ne general p	public described in
		section 170(b)(1)(A)(vi). (Co	omplete Part II.)						
8 [A community	trust describe	d in section 170(b)	(1)(A)(vi). (Complete Part	: 11.)				
9 [An agricultura	al research org	anization described	in section 170(b)(1)(A)(i	x) operate	d in conju	nction with a	land-grant	college
		or university of	or a non-land-g	rant college of agric	culture (see instructions).	Enter the r	name, city,	and state of	the college	or
ſ	_	university:								
10]	-		•	than 33 1/3% of its supp					
					ct to certain exceptions; a (less section 511 tax) fro					
				mplete Part III.)	(less section STT (ax) no	III DUSIII03	sos acqui		janization a	inter Julie JU, 1973.
11					ively to test for public sat	etv. See	section 50	9(a)(4).		
12		-	•		ively for the benefit of, to	-			rry out the	purposes of one or
		-	*	-	ed in section 509(a)(1) o					
		lines 12a thro	ugh 12d that d	describes the type o	of supporting organization	and com	olete lines	12e, 12f, and	l 12g.	
а		Type I. A s	upporting orga	inization operated, s	supervised, or controlled	by its supp	orted orga	anization(s), 1	ypically by	giving
		the suppor	ted organizatio	on(s) the power to re	gularly appoint or elect a	majority o	f the direc	tors or truste	es of the su	pporting
		organizatio	n. You must c	complete Part IV, S	ections A and B.					
b				•	d or controlled in connect		• •	-		
					anization vested in the sa	ame perso	ns that co	ntrol or mana	ge the sup	oorted
		-			Sections A and C.			محمقه مدية امت	II. internete	
c					ng organization operated s). You must complete f				lly integrate	a with,
4		-			porting organization oper				rted organi:	(a) notice
u			-	200 TC	zation generally must sat					
			,	• •	mplete Part IV, Sections					
e		- ·		-	written determination fro				II, Type III	
		functionally	/ integrated, or	r Type III non-functio	onally integrated supporti	ng organiz	ation.			
f										
<u> </u>				about the support	ed organization(s). (iii) Type of organization	I five is the num	nizalion listed	64) Amount (é monoton :	full Amount of other
		 Name of supp organization 		🗧 (II) EIN	(described on lines 1.10	in your govern	ng document?	(v) Amount of support (see	-	(vi) Amount of other support (see instructions)
					above (see instructions))	Yes	No			
<u> </u>		· · · · · · · · · · · · · · · · · · ·		-						_
								-	-	-
				5.1		=	= =	=	_	
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			6		8					
<u>Tota</u>	1			4						<u> </u>

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132021 01-04-22

Schedule A (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

INC 57-0756987 Page 2 Schedule A (Form 990) 2021 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III, If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support (b) 2018 Calendar year (or fiscal year beginning in) 🕨 (a) 2017 (c) 2019 (d) 2020 (e) 2021 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 4013799. 5727166. 6822132. 6999002.24174493.47736592. include any "unusual grants.") 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge 4013799. 5727166. 6822132. 6999002. 24174493,47736592. 4 Total. Add lines 1 through 3 The portion of total contributions 5 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) 3181727. 6 Public support. Subtract line 5 from line 4. 34554865. Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2017 (b) 2018 (c) 2019 (d) 2020 (e) 2021 (f) Total 4013799. 5727166. 7 Amounts from line 4 6822132 6999002. 24174493. 47736592. 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, 1810729. 1617453. 1252857. 1056899. 2247267 7985205. 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 9,617. assets (Explain in Part VI.) 9,617. 55731414. 11 Total support. Add lines 7 through 10 1,389,446. 12 Gross receipts from related activities, etc. (see instructions) 12 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 13 organization, check this box and stop here Section C. Computation of Public Support Percentage 62.00 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 14 % 15 Public support percentage from 2020 Schedule A, Part II, line 14 80.40 15 % 16a 33 1/3% support test - 2021. 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 ► X b 33 1/3% support test - 2020. 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 - 2021. 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 - 2020. 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

Schedule A (Form 990) 2021

132022 01-04-22

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

57-0756987 Page 3

Schedule A (Form 990) 2021 INC 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not					1	
include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				T		
3 Gross receipts from activities that						
are not an unrelated trade or bus-]		
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5				1	1	1
7a Amounts included on lines 1, 2, and					1	
3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3 L
ection B. Total Support						
alendar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	_					
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		-				-
b Unrelated business taxable income	_	1411				
(less section 511 taxes) from businesses acquired after June 30, 1975			1.11		-	
c Add lines 10a and 10b				_		
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-		_			
13 Total support. (Add lines 9, 10c, 11, and 12.)			_			
14 First 5 years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizati	on
check this box and stop here						
Section C. Computation of Public	c Support Per	centage				
15 Public support percentage for 2021 (lin			olumn (f))		15	
16 Public support percentage from 2020	Schedule A, Part	III, line 15			16	
Section D. Computation of Invest	tment Income	e Percentage				
17 Investment income percentage for 20	21 (line 10c, colur	mn (f), divided by l	ne 13, column (f))		17	
· · · · · · · · · · · · · · · · · · ·	2020 Schedule A,	Part III, line 17			18	
8 Investment income percentage from 2					33 1/3%, and line 1	7 is not
	organization did r	not check the box (on line 14, and line		ee trevel and mie .	
19a 33 1/3% support tests - 2021. If the	d stop here. The	organization quali	fies as a publicly s	supported organiz	ation	
19a 33 1/3% support tests - 2021. If the more than 33 1/3%, check this box an b 33 1/3% support tests - 2020. If the	d stop here. The organization did r	organization quali not check a box on	fies as a publicly s line 14 or line 19	supported organiz a, and line 16 is m	ation ore than 33 1/3%, a	and _
19a 33 1/3% support tests - 2021. If the more than 33 1/3%, check this box an	id stop here. The organization did r ck this box and st	organization quali not check a box on top here. The orga	fies as a publicly s line 14 or line 19 nization qualifies	supported organiz a, and line 16 is m as a publicly supp	ation ore than 33 1/3%, a orted organization	and

1

2

3a

ЗЬ

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

INC

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If* "Yes," *describe in* **Part VI** *when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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132024 01-04-21

10b | Schedule A (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

	COMPATING OF THE DOWCODATRY,		-	
	dule A (Form 990) 2021 INC 57-0	75698	7 Pa	<u>ige 5</u>
Par	t IV Supporting Organizations (continued)	q = -p		
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?	La Carlo		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	17	200	
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		86311	
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,	i inneĝ	1.164	
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	01		
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the		1 mil	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in	(do)		18.20
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		10	
	supervised, or controlled the supporting organization.	2		
Sec	tion 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	60000	Suit	
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		(TTO	
	or management of the supporting organization was vested in the same persons that controlled or managed	2111100		
	the supported organization(s).	1		
Sec	tion 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	21	1000	TRU
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		1.641	
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	1111151	-
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			0.00
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	1		
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		1 23	
	significant voice in the organization's investment policies and in directing the use of the organization's	(COLD)	1 51	1111
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		Set 1	10
	supported organizations played in this regard.	3	-	
Sec	tion E. Type III Functionally Integrated Supporting Organizations			<u> </u>
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction	s).		
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 governmental entity (see	instructio	nel	
2	Activities Test. Answer lines 2a and 2b below.	manuene	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
-	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes.			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a	-	-
h	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			5100
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			1
		2b	-	
3	these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
ci	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		1
	autore of cush of the supported organizations: IF Tes of Tvo provide details in Fair vi-	.56	-	+

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

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132025 01-04-22

3b | | Schedule A (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Part	V Type III Non-Functionally Integrated 509(a)(3) Supportin	ng Organ	izations	
1 [Check here if the organization satisfied the Integral Part Test as a qualifyir	ng trust on I	Nov. 20, 1970 (explain in	Part VI). See instruction
	All other Type III non-functionally integrated supporting organizations mus			
Section	n A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<u>1 N</u>	let short-term capital gain	1		
2 R	ecoveries of prior-year distributions	2		
<u>3</u> C	other gross income (see instructions)	3		
<u>4 A</u>	dd lines 1 through 3.	4		
<u>5 D</u>	epreciation and depletion	5		
6 P	ortion of operating expenses paid or incurred for production or			
c	ollection of gross income or for management, conservation, or			
Π	naintenance of property held for production of income (see instructions)	6		
7 C	ther expenses (see instructions)	7		
8 A	djusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sectior	n B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 A	ggregate fair market value of all non-exempt-use assets (see		10	
ir	structions for short tax year or assets held for part of year):			
аA	verage monthly value of securities	1a		
bΑ	verage monthly cash balances	1b		
	air market value of other non-exempt-use assets	1c		
	otal (add lines 1a, 1b, and 1c)	1d		
	iscount claimed for blockage or other factors		and some state of the state of the	
	explain in detail in Part VI):			
	cquisition indebtedness applicable to non-exempt-use assets	2		
	ubtract line 2 from line 1d.	3		
_	ash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	ee instructions).	4		
	et value of non-exempt-use assets (subtract line 4 from line 3)	5		
	lultiply line 5 by 0.035.	6		
	ecoveries of prior-year distributions	7		
	linimum Asset Amount (add line 7 to line 6)	8		
	n C - Distributable Amount			Current Year
1 A	djusted net income for prior year (from Section A, line 8, column A)	1		
	nter 0.85 of line 1.	2		
	linimum asset amount for prior year (from Section B, line 8, column A)	3		
	nter greater of line 2 or line 3.	4	Contra and a second second	
	come tax imposed in prior year	5		
	istributable Amount. Subtract line 5 from line 4, unless subject to			
	mergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional		d Type III supporting area	nization (see
	instructions).	ny integrate	o Type in supporting orga	nusanon (sae

Schedule A (Form 990) 2021

132026 01-04-22

Schedule A (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

B	dule A (Form 990) 2021 INC		pinationa (57	7-0756987 Page 7
Par		allo Supporting Orga	mzations (continue	<u>;d)</u>	
	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exer			1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	is of supported organizations		3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
_7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	e organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	•	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			11	
2	Underdistributions, if any, for years prior to 2021 (reason-				
	able cause required - explain in Part VI). See instructions.			_	
3	Excess distributions carryover, if any, to 2021				
a	From 2016				
ь	From 2017				
c	From 2018				
d	From 2019	ШШ — И — ПАН X X2 X — 33			
	From 2020				
	Total of lines 3a through 3e				
	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
i					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		283=17118		
4	Distributions for 2021 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
	Remainder, Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h				
•	and 4b from line 1. For result greater than zero, explain in	NATION OF THE	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	111	
	Part VI. See instructions.			51	
7	Excess distributions carryover to 2022. Add lines 3j				
•	and 4c.		11.677.3		
8	Breakdown of line 7:				
_	Excess from 2017				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
-	Excess from 2021				
		A			

Schedule A (Form 990) 2021

132027 01-04-22

	-		FOUNDATION	I OF THE LOV	COUNTRY,		
Schedule A	(Form 990) 2021	INC				57-0756987	Page 8
	Supplemental Inform Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	, 2, 30, 30, 40, 40, 5 lines 2 and 3, Part IV	a, 6, 9a, 9b, 9c, 11a, / Section E, lines 1c,	2a, 2b, 3a, and 3b; P	Section B, lines 1 art V. line 1: Part V	and 2; Part IV, Section /. Section B. line 1e: Pa	n C, art V,
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2028 01-04-2	22					Schedule A (Form 9	90) 2021
			22				

10360512 797738 1000035385

2021.05080 COMMUNITY FOUNDATION OF T 10000351

* *	PUBLIC	DISCLOSURE	COPY	**
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Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Schedule B

(Form	990)
-------	------

Department of the Treasury

Internal Revenue Service Name of the organization

Employer identification number

OMB No. 1545-0047

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

57-0756987

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filling Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., purpose, charitable, etc., purpose. Con't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., purpose.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2021)

_			
(a) <u>No</u> .	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,074,612.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) <u>No.</u>	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ 14,296,355.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$567,127.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZiP + 4	(c) Total contributions	(d) Type of contribution
	21	\$	Person Payroli Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroli Payroli Noncash Complete Part II for noncash contributions.)
123452 11-11-	21		Schedule B (Form 990) (2021)

Name of organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

10360512 797738 1000035385

Employer identification number

Page 2

<u>57-0756987</u>

Schedule B (Form 990) (2021)

Part I

IITY FOUNDATION OF THE LOWCOUNTRY,		
	I	57-0756987
Noncash Property (see instructions). Use duplicate copies of Part II if a	additional space is needed.	
(b) Description of noncash property given		
	\$	
(b) Description of noncash property given		
	\$	F
(b) Description of noncash property given		
	\$	
(b) Description of noncash property given		
	\$	
(b) Description of noncash property given		
	\$	
(b) Description of noncash property given		
	\$	
	(b) (b) Description of noncash property given (b) Description of noncash property given	Image: construction of noncash property given FMV (or estimate) (See instructions.)

10360512 797738 1000035385

25 2021.05080 COMMUNITY FOUNDATION OF T 10000351

Schedule B (Form 990) (2021)

Page 3

Name of organization

Schedule B (Form 990) (2021)

	organization NITY FOUNDATION OF THE	Employer identification number						
INC		Loncoomini,			57-0756987			
Part III	Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious, Use duplicate copies of Part III if additional	a) through (e) and the following the following the second state of	na line entry. For a	organizations	nat total more than \$1,000 for the year			
(a) No. from Part I	(b) Purpose of gift	(c) Use of (jift	(d) Desc	cription of how gift is held			
			· · · · · · · · · · · · · · · · · · ·					
		(e) Transi	ier of gift					
	Transferee's name, address, a	R	Relationship of transferor to transferee					
v .								
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held			
		(e) Transf	er of gift					
	Transferee's name, address, a	Transferee's name, address, and ZIP + 4 Relationship of tra						
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Description of how gift is h				
	(e) Transfer of gift							
	Transferee's name, address, a	<u>and ZIP + 4</u>	R	elationship of tran	nsferor to transferee			
102.010								
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held				
	(e) Transfer of gift							
	Transferee's name, address, a	Relationship of transferor to transferee						
123454 11-11	J-21			<u> </u>	Schedule B (Form 990) (2021)			

26 2021.05080 COMMUNITY FOUNDATION OF T 10000351

(Form	CHEDULE D orm 990) Part ment of the Treasury Destingent					OMB No. 1545-0047			
	In a Revenue Service ■ Go to www.irs.gov/Form990 for instructions and the latest information. Ime of the organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC					Inspection Employer identification number 57-0756987			
Par	-	-	d Funds or Other Similar Funds or	Acco					
	organizatio	n answered "Yes" on Form 990, Part IV, line	(a) Donor advised funds	(b) [- Funds and	d other acco	unts		
1	Total number at er								
2		f contributions to (during year)	2,389,681.						
3	Aggregate value o								
4		t end of year	10,081,581.						
5	-		writing that the assets held in donor advised t			[TT]			
-			exclusive legal control?			X Yes	No		
6	•	-	dvisors in writing that grant funds can be use						
			r donor advisor, or for any other purpose con	-		Yes	X No		
Par	t II Conserv	ation Easements. Complete if the ord	anization answered "Yes" on Form 990, Part	t IV. lin	∋7.	105	[22] 140		
1		servation easements held by the organization				1. C			
		n of land for public use (for example, recrea		historic	ally impor	tant land are	a		
	Protection of	of natural habitat	Preservation of a c	certified	I historic	structure			
	Preservation	n of open space							
2	Complete lines 2a day of the tax yea	• • • •	ied conservation contribution in the form of a	a conse		asement on t at the End of t			
а	Total number of c	onservation easements		2	a				
b					b				
c	Number of conser	vation easements on a certified historic stru	ucture included in (a)	2	c	-			
d			fter 7/25/06, and not on a historic structure						
					2d				
3			eased, extinguished, or terminated by the org	ganizat	ion during	g the tax			
4	year	where property subject to conservation eas	ement is located						
5		tion have a written policy regarding the per							
-	•	forcement of the conservation easements it				Yes	No No		
6	Staff and voluntee	ar hours devoted to monitoring, inspecting,	handling of violations, and enforcing conserv			s during the	year		
	►								
7		ses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservation	n easen	nents dur	ing the year			
	►\$								
8			e satisfy the requirements of section 170(h)(4			Yes	No.		
9			on easements in its revenue and expense sta			L res			
9			note to the organization's financial statements			the			
		counting for conservation easements.							
Par	t III Organiz	ations Maintaining Collections of	Art, Historical Treasures, or Othe	er Sim	ilar As	sets.			
	Complete i	if the organization answered "Yes" on Form	990, Part IV, line 8.	10	10	- 10 - I			
1a			8, not to report in its revenue statement and						
			plic exhibition, education, or research in furth	erance	of public				
			ncial statements that describes these items.	ā .					
b	•		8, to report in its revenue statement and bala						
			exhibition, education, or research in furthera	ance or	public se	ervice,			
		ring amounts relating to these items: ided on Form 990, Part VIII, line 1			\$				
					s s		·		
2	• •		asures, or other similar assets for financial ga						
		unts required to be reported under FASB A		2.5					
а					► \$ <u></u>				
				.ŭ	\$				
	•	eduction Act Notice, see the Instruction	s for Form 990.		Sche	dule D (For	m 990) 2021		
13205	1 10-28-21		27						

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Sche	dule D (Form 990) 2021 INC	II FOUNDAT		r ine	TOMCOOL	, intra	57-	075698	7 Page 2	
	rt III Organizations Maintaining C	Collections of Ar	t, Histo	rical Tre	asures, or	Other S	Similar Ass	ets (conf	inued)	
3	Using the organization's acquisition, accessi								///////	
	collection items (check all that apply):									
a	Public exhibition	c	1 🗌 L	oan or exc	hange program	n				
b	Scholarly research	e								
с	Preservation for future generations									
4	Provide a description of the organization's c	ollections and explai	n how the	y further th	ne organization	's exemp	t purpose in F	Part XIII.		
5	During the year, did the organization solicit of									
_	to be sold to raise funds rather than to be m	aintained as part of t	he organia	tation's co	lection?		·····	Yes	No No	
Pa	rt IV Escrow and Custodial Arran	gements. Compl	ete if the o	organizatio	n answered "Y	'es" on Fe	orm 990, Part	IV, line 9, o	r	
	reported an amount on Form 990, Pa									
1a	Is the organization an agent, trustee, custod							_	_	
	on Form 990, Part X?							Yes	L No	
Ь	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing tal	ole:						
								Amou	nt	
¢	Beginning balance						<u>1c</u>			
d	Additions during the year						1d			
0	Distributions during the year						1e			
1	Ending balance		04							
	Did the organization include an amount on F If *Yes, * explain the arrangement in Part XIII.					-		Yes		
Pa		if the organization an	planation	rias been	provided on Pa	<u>art XIII</u> .		·····	. []	
		(a) Current year		or year	(c) Two years		I) Three years b:	ack (a) For	ir years back	
1a	Beginning of year balance		(0. 904.			y millio youro o		J Jours Buok	
ь	Contributions									
c	Net investment earnings, gains, and losses									
ď	Grants or scholarships							_		
	Other expenditures for facilities								•	
Ť	and programs									
f	Administrative expenses								_	
g	End of year balance									
2	Provide the estimated percentage of the curr		e (line 1q.	column (a)	held as:			· · ·		
а	Board designated or quasi-endowment		%		•					
b	Permanent endowment	%	_							
c	Term endowment	%								
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.								
3a	Are there endowment funds not in the posse	ssion of the organiza	ition that a	are held an	d administered	d for the d	organization			
	by:							_	Yes No	
	(i) Unrelated organizations							<u>3a(i)</u>		
	(ii) Related organizations							<u></u>		
b	If "Yes" on line 3a(ii), are the related organiza							<u>3b</u>		
4 Par	Describe in Part XIII the intended uses of the t VI Land, Buildings, and Equipm	organization's endo	wment fur	nds.						
Fai	Complete if the organization answere		Develop				- 10			
		1								
	Description of property	(a) Cost or o basis (investr		(b) Cost	or other (other)	•••	umulated eciation	(d) Boo	ok value	
	Lond					uepie		16	0 000	
ia b	Land			<u>160,000.</u> 952,303. 87				70,364.		<u>0,000.</u> 1,939.
~	Buildings Leasehold improvements				<u>.,,,,,,</u>	01	0,004.	0		
Д	Equipment			3	7,851.	3	30,775.		7,076.	
e	Other				1,502.		1,462.		40.	
	Add lines 1a through 1e. (Column (d) must e		Y column					24	9,055.	
	in the second seco	ugari unn 330. Fail	<u>, cylunni</u>	<u>ар, ше</u> Ц	Bal				n 990) 2021	

Schedule D (Form 990) 2021

132052 10-28-21

INC

Schedule D (Form 990) 2021

Complete if the organization answered "Yes" or			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-or	f-year market value
1) Financial derivatives			
2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F) (G) (G)			
(H)			-
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ► Part VIII Investments - Program Related. Complete if the organization answered "Yes" or	Form 000, Port IV, line	11a See Form 000, Dark V, line 12	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-o	f.voar markot valuo
	(b) book value	(c) method of valuation: cost of end-o	ryear market value
(1) (2)			
(3)			
(4)			
(5)			
(6)			_
(7)			
(8)			
(9)			
otal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered *Yes* or (a) D	n Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	(b) Book value
(1)	usenpuen		(b) DOOK VALUE
(2)			
(3)			_
(4)			
(5)			X - 44.
(6)			
(7)			1.01
(8)			
(9)	Inc.		L
Part X Other Liabilities.			
Complete if the organization answered "Yes" or	n Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line 25.	
(a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) ANNUITIES PAYABLE			1,675,645
(3) FUNDS HELD FOR OTHERS - AG	ENCY		2 084 504
(4) FUNDS			3,074,504
(5) DUE TO CFL			3,594
(6) GRANTS PAYABLE - KRUM			-397,500
(7)			
(7) (8)			
(7)			4,356,243

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2021

132053 10-28-21

Sche	edule D (Form 990) 2021 INC		57-0756987 Page 4
	rt XI Reconciliation of Revenue per Audited Financial State	ments With Reven	Je per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line		·
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12;		
а	Net unrealized gains (losses) on investments	2a	10 (12)
b	Donated services and use of facilities		
c	Recoveries of prior year grants	2c	0.000
d	Other (Describe in Part XIII.)		
e	Add lines 2a through 2d	22.300.	2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)		5
Pa	t XII Reconciliation of Expenses per Audited Financial State	•	ises per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.	· · · · · · · · · · · · · · · · · · ·
1			
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	<u>2a</u>	
Ь	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		28
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	(18)
¢	Add lines 4a and 4b		40
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)		5
Pa	t 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.

PART X, LINE 2:

THE FOUNDATION HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A
CHARITABLE ORGANIZATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL
REVENUE CODE AND IS EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION
509(A)(2) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR
INCOME TAXES IS INCLUDED IN THE ACCOMPANYING COMBINED FINANCIAL
STATEMENTS. THE FOUNDATION HAS DETERMINED THAT IT DOES NOT HAVE ANY
MATERIAL UNRECOGNIZED TAX BENEFITS OR OBLIGATIONS AS OF JUNE 30, 2022.

30

132054 10-28-21

Schedule D (Form 990) 2021

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	raisi	ng or Gaming A	ctiv	vities	DMB No. 1545-0047
(Form 990)		organization answered "Yes" on organization entered more than \$15				r 19,	or if the	2021
Department of the Treasury		Attach to Form 990	or Fo	m 99	0-EZ.			Open to Public
Internal Revenue Service Name of the organization		to www.irs.gov/Form990 for instru- TY FOUNDATION OF T				on.	Employer ide	Inspection Intification number
	INC						57-0756	987
Part I Fundrais required to	complete this part	Complete if the organization answe	red "Y	es" or	Form 990, Part IV, I	ine 1	7. Form 990-EZ	filers are not
a Aail solicitat b Internet and c Phone solici d In-person so 2 a Did the organizatio key employees list	tions email solicitations tations licitations on have a written o red in Form 990, Pa		tion of tion of fundra (incluc	non-g goven ising i ing of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?		Yes	
compensated at le	east \$5,000 by the	organization.						
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have c or con contribu	ustody trol of	(iv) Gross receipts from activity	tò (Amount paid (or retained by) fundraiser sted in col. (i)	(vi) Amount paid to (or retained by) organization
		== =	Yes	No				
	. F		-					
						11		
	5							
						C	Ç.	
54 								
			1	17				
	2							
	-							
Total		1						
	ich the organizatio	n is registered or licensed to solicit o	contrib	utions	or has been notified	l it is	exempt from re	gistration
or noonoing,					· · · · · · · · · · · · · · · · · · ·			
			_					
LHA For Paperwork R	eduction Act Noti	ice, see the Instructions for Form \$	990 or	990-E	Z .		Schedul	e G (Form 990) 2021

132081 10-21-21

	art I	le G (Form 990) 2021 INC Fundraising Events. Complete if the of fundraising event contributions and groups	e organization answered	I "Yes" on Form 990, Part	t IV, line 18, or reported	-0756987 Page 2 more than \$15,000
			(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
9			(event type)	(event type)	(total number)	- col. (c))
Revenue	1	Gross receipts	13,213.			13,213.
	2	Less: Contributions	13,213.			13,213.
_	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs			. <u> </u>	
irect Ex	7	Food and beverages				
ā	8	Entertainment				1
	9	Other direct expenses	59,353.			59,353.
	10	Direct expense summary. Add lines 4 through	9 in column (d)		•	59,353.
D	11 art i	Net income summary. Subtract line 10 from li		000 D 101 0 10	••••••	-59,353.
F	a 1 C I	Gaming. Complete if the organization a \$15,000 on Form 990-EZ, line 6a.	answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
			(a) Pass	(b) Pull tabs/instant	(-) Otheri	(d) Total gaming (add
Revenue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Beve						
_	1	Gross revenue				
ses	2	Cash prizes	⊇=			
xpen	3	Noncash prizes				
Direct Expenses	4	Rent/facility costs				
-	5	Other direct expenses				
	6		Yes%	└── Yes% └── No	☐ Yes % No	
	7	Direct expense summary. Add lines 2 through	5 in column (d)		•	
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
	ls t	er the state(s) in which the organization condu he organization licensed to conduct gaming ac No," explain:	tivities in each of these s	states?		Yes No
		re any of the organization's gaming licenses re Yes," explain:		rminated during the tax y	ear?	Yes No
13204	32 10	-21-21			Sche	dule G (Form 990) 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY	COMMUNITY	FOUNDATION	OF THE	LOWCOUNTRY
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Sch	edule G (Form 990) 2021 INC 57-	0756	987	Page 3
11			Yes	No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
12	to administer charitable gaming? Indicate the percentage of gaming activity conducted in:		Yes	No No
	The organization's facility	13a	1	%
	An outside facility			%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15 a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	No No
k	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			
	Garning manager compensation 🕨 \$			
	Description of services provided 🕨			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
ê	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		Yes	
I	 Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the 		105	
D	organization's own exempt activities during the tax year s	- 414 41		
Pa	ITTIV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and P 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	art III, li	nes 9	9b, 10b,
_				
_				
			-	
_				
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	8			
1320	183 10-21-21 Sche	dule G	(Form	990) 202
	33			

10360512 797738 1000035385

2021.05080 COMMUNITY FOUNDATION OF T 10000351

Schedule G (Form 990)	COMMUNITY FO	UNDATION OF	THE	LOWCOUNTRY,	57-0756987	0
Schedule G (Form 990) Part IV Supplemental Infor	mation (continued)				57-0750507	Page 4
	(continued)					
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132084 11-18-21		i			Schedule G (Fe	orm 990)
		34				

SCHEDULE I (Form 990) Department of the Tressury	Compt Compt	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,}	er Assistance to d Individuals in answered "Yes" on For Attach to Form 990.	ce to Organi s in the Unit on Form 990, Par n 990.	izations, ted States t IV, line 21 or 22.		OWE No. 1545-0047
Internal Revenue Service Name of the organization COMMUNITY	FOUNDATION	▲ ○	Go to www.irs.gov/Form990 for the latest information. F THE LOWCOUNTRY ,	r the latest inform	lation.		Inspection Employer identification number 57 – 0756987
Part I General Information on Grants and Assistance	nd Assistance						
1 Does the organization maintain records to substantiate the amount of	o substantiate the	amount of the grants	or assistance, the g	grantees' eligibility	for the grants or assis	the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	on X Yes No
Criteria used to awaro the grants or assistance f Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.	cedures for monit	oring the use of grant f	unds in the United	States.]
12	Domestic Organia 55,000. Part II can	cations and Domestic be duplicated if addition	Governments. C	omplete if the orga od.	anization answered "Y	Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any ded.	IV, line 21, for any
1 (a) Name and address of organization or government	(p) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
A CALL TO ACTION 21 BOUNDARY STREET BLUFFTON, SC 29910	47-3057571 501(C)(3	501(C)(3)	7,070.	0			A CALL TO ACTION
AGAPE FAMILY LIFE CENTER, INC. 5855 SOUTH OKATIE HIGHWAY HARDEEVILLE, SC 29927	57-1106874 501(C)(3)	501(C)(3)	10,000.	0			OPPORTUNITY GRANT 2022: FINANCIAL WELLNESS
AGAWAM COUNCIL 6 FUNDY ROAD, SUITE 100 FALMOUTH, ME 04105	22-2577250	501(C)(3)	50,000.	0.			CAPITAL FUND DRIVE
ALL ABOUT CATS 4 MAGAZINE PLACE HILTON HEAD ISLAND, SC 29928	38-3909521	501(C)(3)	15,174.	.0			GENERAL SUPPORT
ALL SAINTS EPISCOPAL CHURCH 3001 MEETING STREET HILTON HEAD ISLAND, SC 29926	57-0764909	501(C)(3)	6,000.	0.			GENERAL OPERATING SUPPORT
ALLIANCE DEFENDING FREEDOM 15100 N. 90TH STREET SCOTTSDALE, AZ 85260	54-1660459 501(C)(3	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
 Enter total number of section 501(c)(3) and government organizations Enter total number of other organizations listed in the line 1 table 	nd government or s listed in the line	janizations listed in the	listed in the line 1 table				169.
1	see the Instructi IV FOR CO	Form 99	0. DESCRIPTIONS				Schedule I (Form 990) 2021
132101 10-26-21			35				

Schedule I (Form 990) INC							57-0756987 Page 1
	Assistance to Do	mesuc Organizations			(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	NI3 (9)	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	 (f) Method of valuation (book, FMV, appraisal, other) 	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALZHEIMERS DISEASE RESEARCH CENTER MAYO CLINIC - 200 FIRST ST SW - ROCHESTER, MN 55905	41-6011702 S01(C)	501(C)(3)	10,000.	.0			ALZHEIMER'S RESEARCH
AMERICAN RED CROSS LOWCOUNTRY SC 2424 A CITY HALL LANE NORTH CHARLESTON, SC 29406	53-0196605	501(C)(3)	7,800.	0			RED CROSS BIOMEDICAL SERVICES: SAVING LIVES IN BEAUFORT COUNTY
ANTIOCH EDUCATIONAL CENTER POST OFFICE BOX 1930 RIDGELAND, SC 29936	76-0818789	501(C)(3)	15,200.	.0			GENERAL OPERATING SUPPORT
ARRHYTHMIA ALLIANCE 19 EXECUTIVE PARK, PO BOX 5507 HILTON HEAD ISLAND, SC 29938	20-4806188	501(C)(3)	10,000.	•0			#HILTONHEADHEARTSMATTER
ARTS CENTER OF COASTAL CAROLINA 14 SHELTER COVE LANE HILTON HEAD ISLAND, SC 29928	57-1035817	501(C)(3)	223,925.	0.			DONOR ADVISOR DISBURSEMENT
AUSTIN ACHIEVE FUBLIC SCHOOLS INC. 7424 EAST HIGHWAY 290 AUSTIN, TX 78723	27-3700807	501(C)(3)	100,000.	0.	2		PUBLIC CHARTER SCHOOL SUPPORT
AVON OLD FARMS SCHOOL 500 OLD FARMS ROAD AVON, CT 06001	06-0655480	501(C)(3)	25,000.	0.			CAPITAL CAMPAIGN
BEAUFORT COUNTY SCHOOL DISTRICT POST OFFICE DRAWER 309 BEAUFORT, SC 29901	57-6000367 501(C)(501(C)(3)	71,628.	0.			ROBERT SMALLS INTERNATIONAL ACADEMY AND SHANKLIN ELEMENTARY
BEAUFORT MEMORIAL HOSFITAL ENDOWHENT FOUNDATION - P.O. BOX 2233 - BEAUFORT, SC 29901	57-0792360	501(C)(3)	12,000.	0.			CHARITABLE ALLOCATION FROM PAR 3 EVENT PROCEEDS Schedule Form 990)

132241 11-18-21

COMMUNITY Schedule I (Form 990) INC	FOUNDATION	0F	LOWCOUNTRY ,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Doi		ganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BI ACOUTTRY				U			
PO BOX 3132 BLUFFTON, SC 29910	88-0662577 501(C)(501(C)(3)	7,070.	0.			BLACQUITY - BLACK EQUITY UNIVERSITY PROGRAM
BLUFFTON COMMUNITY SOUP KITCHEN 21 BOUNDARY ST, POST OFFICE BOX 993 BLUFFTON, SC 29910	82-3282038	501(C)(3)	84,500.				ENDING FOOD INSECURITY "EFI"
1.1.2							
29 PLANTATION		1					BLUFFTON JAPSPER VIM
DK. BLUG. 500, FO BOX \$2533 - BLUFFTON, SC 29910	32-0298086	501(C)(3)	80,000.	0.			UNDERSERVED
BLUFFTON MLK OBSERVANCE COMMITTEE							
P.O. BOX 1158							BLUFFTON MLK OBSERVANCE
BLUFFTON, SC 29910	85-4095993	501(C)(3)	54,570.	0.			COMMITTEE GRANT
GIER STAS NOTSTILS						ſ	BLUFFTON SELF HELP IN
PO BOX 2420							SUPPORT OF THE EDUCATION
BLUFFTON, SC 29910	57-0862658	501(C)(3)	103,825.	0.			AND RESOURCE CENTER
BOSTON UNIVERSITY							
BOSTON U. GIFT PROCESSING C/O JP							
MORGAN CHASE, POST OFFICE BOX							TO THE RUSS AND ANDREA
22605 - NEW Y	04-2103547	501(C)(3)	20,000.	0.			GULLOTTI SCHOLARSHIP FUND
						I	
BOX 2226/ - ALLTON AKAU ISLANU, SC 29926	57-0811876	501(C)(3)	217,851.	.0			GENERAL OPERATING SUPPORT
BOYS & GIRLS CLUBS OF THE			1				
LOWCOUNTRY BLUFFTON UNIT - 100							
H.E. MCCRACKEN CIRCLE, P.O. BOX				¢			ŭ,
1908 - BLUFFTON, SC 29910	9/9TT90-/5	DU1(C)(3)	ONC ZCT	>			VETOKN 10 CTOB
BOYS AND GIRLS CLUBS OF THE							
NTRY 10							PV22 LEGACY BUND
29909 SULTE LUS - BLUFFTON, SC	57-0811876 501(C)	501(C)(3)	15,000.	.0			DISTRIBUTION
							Schedule I (Form 990)

11-18-21

Schedule I (Form 990) INC Schedule I (Form 990) INC Part II Continuation of Grants and Other Assistance to Domestic O	Ssistance to Domes	UN UF LITE LIV mestic Organizations	now COUNTALY,	vernments (Sche	THE LOWCOULLY , reanizations and Domestic Governments (Schedule (Form 990), Part II.)		57-0756987 Page 1
	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BROOKE'S HAVEN ANIMAL RESCUE 25 BUCK ISLAND BLUFFTON, SC 29910	27-1778863	501(C)(3)	5,109.	ò			GENERAL SUPPORT IN MEMORY OF GABBY
CENTRAL OAK GROVE BAPTIST CHURCH 161 MATHEWS DRIVE, POST OFFICE BOX 21702 - HILTON HEAD ISLAND, SC 29925	57-0805691	501(C)(3)	9,900,	.0			COG HILTON HEAD ISLAND (HHI) FOOD DISTRIBUTION PILOT PROGRAM
CHILD ABUSE PREVENTION ASSOCIATION PO BOX 531 BEAUPORT, SC 29901	57-0722206 501(C)	501(C)(3)	24,000.	0			CHILD ABUSE PREVENTION ASSOC
CHURCH OF THE CROSS 110 CALHOUN STREET, POST OFFICE BOX BLUFFTON, SC 29910	57-0684046	501(C)(3)	20,000.	0.			THE CHURCH OF THE CROSS FOOD BANK
COASTAL DISCOVERY MUSEUM Post Office Box 23497 Hilton Head Island, SC 29925	57-0801415	501(C)(3)	155,000.	0.			TEACHING DIVERSE Narratives - History Educator
COUNCIL ON FOUNDATIONS 1255 23RD STREET NW, SUITE 200 WASHINGTON, DC 20037	41-1239275	501(C)(3)	5,750.	°0			2021 MEMBERSHIP
CROSSROADS CONMUNITY SERVICES BACKPACK BUDDIES OF BLUFFTON - PO BOX 3525 - BLUFFTON, SC 29910	27-0536683	501(C)(3)	39,625.	.0			BACKPACK BUDDIES OF SREATER BLUFFTON AND HARDEEVILLE
CURE ALZHEIMER'S FUND 34 WASHINGTON STREET, SUITE 310 WELLESLEY HILLS, MA 02481	52-2396428	501(C)(3)	132,000.	0			JOEL BLANCHARD PH.D - MOLECULAR AND CELLULAR MECHANSIMS AND BIOMARKERS OF APOE4
DANA FARBER CANCER INSTITUTE POST OFFICE BOX 849168 BOSTON, MA 02284	04-2263040	501(C)(3)	8,000.	0			CANCER RESEARCH
							Schedule I (Form 990)

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COMMUNITY Schedule I (Form 990) INC	FOUNDATION	OF	LOWCOUNTRY,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Or	ssistance to Dor	mestic Organizations	ganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	4 II.)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DAUFUSKIE ISLAND HISTORICAL FOUNDATION - 44 OLD HAIG POINT ROAD - DAUFUSKIE ISLAND, SC 29915	31-1752504 501(C)(501(C)(3)	10,000.	0			OPPORTUNITY GRANT 2022: BROTHERS AND SISTERS DYSTER HALL RESTORATION
DOCTORS WITHOUT BORDERS 40 RECTOR STREET, 16TH FLOOR NEW YORK, NY 10006	13-3433452	501(C)(3)	10,000.	0			SUPPORT EFFORTS IN UKRAINE
DUKE CANCER INSTITUTE 300 w. MORGAN STREET DURHAM, NC 27701	56-0532129 501(C)(501(C)(3)	10,000.	0			DR. PETER ALLEN RESEARCH
FAMILY PROMISE OF BEAUFORT COUNTY 181 BLUFFTON RD., D101 BLUFFTON, SC 29910	20-5647589 501(C)(501(C)(3)	55,600.	0.			A SAFE NICHT'S SLEEP
FIRST PRESBYTERIAN CHURCH OF HILTON HEAD ISLAND - 540 WILLIAM HILTON PKWY - HILTON HEAD ISLAND, SC 29928	57-0470141	501(C)(3)	28,000.	0.			GENERAL OPERATING SUPPORT
FIRST PRESBYTERLAN CHURCH OF METUCHEN - POST OFFICE BOX 385 - METUCHEN, NJ 08840	22-1667601	501(C)(3)	°000°8	°			OPERATING BUDGET
FIRST PRESBYTERIAN DAY SCHOOL 540 WILLIAM HILTON PARKWAY HILTON HEAD ISLAND, SC 29928	57-0777216 501(C)(501(C)(3)	10,000.	°0			GENERAL OFERATING SUPPORT
FOCUS ON THE FAMILY 8605 EXPLORER DRIVE COLORADO SPRINGS, CO 80920	95-3188150	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
FOUNDATION FOR EDUCATIONAL EXCELLENCE - POST OFFICE BOX 22474 - HILTON HEAD ISLAND, SC 29925	61-1691233 501(C)(501(C)(3)	8,000.	0.			MARKETING EXPENSES 2021 Schedule (Form 990)

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Schedule I (Form 990) INC			/ THITMOODUOT				57-0756987 Page 1
(a) Name and address of (b) EIN (c) IRC section (d) Amount of (e) Amount or or or assistant organization or government if applicable cash grant assistant assistant	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	1 2 5 0	t of (f) Method of (s) walkation (s)	(11.) (g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNDATION FOR METROWEST, INC. 3 ELIOT STREET NATICK, MA 01760	04-3266789	501(C)(3)	6,000.	0			GREATEST NEED
FRIENDS OF CAROLINE HOSPICE 1110 13TH STREET PORT ROYAL, SC 29935	57-0725866	501(C)(3)	215,000.	0			TO SUPPORT THEIR CAPITAL CAMPAIGN FOR CAROLINE'S COTTAGE
FRIENDS OF HH LIBRARY 9 GANNET STREET HILTON HEAD ISLAND, SC 29926	23-7208194 501(C)	501(C)(3)	40,592.	0			DONOR ADVISOR DISBURSEMENT
GOOD NEIGHBOR FREE MEDICAL CLINIC OF BEAUFORT - 974 RIBAUT ROAD - BEAUFORT, SC 29902	26-0335357	501(C)(3)	25,000.	0.		r¢.	PRIMARY FAMILY CARE
GOOD SHEPHERD LUTERAN CHURCH 106 MAY STREET WALTERBORO, SC 29488	57-0419907	501(C)(3)	7,443.	.0			FOOD PANTRY
GULLAH MUSEUM OF HILTON HEAD Island - 3 Farmers club road - Hilton Head Island, sc 29926	42-1603322	501(C)(3)	10,000.	0.			SUNMER GULLAH MUSEUM ENFICHMENT CAMP
HELP OF BEAUFORT P. O. BOX 472 BEAUFORT, SC 29901	57-0721545	501(C)(3)	30,000.	.0			OFFORTUNITY GRANT 2022: PRODUCE GARDEN FOR NEW FACILITY
HELPING HAND CENTER, INC. 1263 COHEN ROAD PINELAND, SC 29934	80-0751064	501(C)(3)	17,500.	0.			DPPORTUNITY GRANT 2022: Home Safety/ Handicap Accessible Bathrooms
HERITAGE CLASSIC FOUNDATION POST OFFICE BOX 3244 HILTON HEAD ISLAND, SC 29928	57-0835114	501(C)(3)	28,500.	0			CHAMPIONS FORE CHARITY: HILTON HEAD DEEP WELL PROJECT
							Schedule I (Form 990)

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Schedule I (Form 990) INC		5					57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Or	Assistance to Do		ganizations and Domestic Governments	- 1	(Schedule I (Form 990), Part II.)	()	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	 (f) Method of valuation (book, FMV, appraisal, other) 	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HEROES OF THE LOWCOUNTRY PO BOX 3712 BLUFFTON SC 29910	36-4725321 501(c) (501(C)(3)	7,500.	.0		2	HEROES OF THE LOWCOUNTRY
				1		4	EQUINE THERAPY FOR DISABLED VETERANS, GOLD STAR FAMILIES, AND
BLUFFTON, SC 29910	57-1099345	501(C)(3)	20,000.	0			EMERGENCY RESPONDERS
HILTON HEAD CHRISTIAN ACADEMY 3088 BLUFFTON PARKWAY BLUFFTON, SC 29910	57-0757671 501(C)(501(C)(3)	20,000.	0			GENERAL OPERATING SUPPORT
HILTON HEAD FOUNDATION TO SUPPORT YOUTH SPORTS, ONC. DBA FIRST TEE THE LOWCOUNT - P.O. BOX 23334 - HILTON HEAD ISLAND, SC 29925	46-5117877	501(C)(3)	10,000.	.0			GENERAL OPERATING COSTS
HILTON HEAD ISLAND COMMUNITY CHURCH - PO BOX 4962 - HILTON HEAD ISLAND, SC 29938	45-2786644 501(C)(501(C)(3)	49,380.	0			GENERAL OPERATING SUPPORT
	57-0756987	501(C)(3)	15,592.	0			ENDOWED SPENDABLE DISTRIBUTION
HILTON HEAD ISLAND RECREATION ASSOCIATION - PO BOX 22593 - HILTON HEAD ISLAND, SC 29925	57-0827128	501(C)(3)	18,750.	.0			DAVID M. CARMINE CHILDREN'S SCHOLARSHIP FUND-CHILDCARE
HILTON HEAD FUBLIC SERVICE DISTRICT - POST OFFICE BOX 21264 - HILTON HEAD ISLAND, SC 29925	57-0680099	TVOS	256,665.	0			3 HOUSEHOLD CONNECTIONS INV 2705, 2706, 2709
HILTON HEAD REGIONAL HABITAT FOR HUMANITY - PO BOX 2747, 90 MAIN ST, STE C, HILTON HEAD - BLUFFTON, SC 29910	57-0916245 501(C)(S01(C)(3)	85,000.	o			HABITAT FOR HUMANITY REPAIR PROGRAM
							Schedule I (Form 990)

COMMUNITY Schedule I (Form 990) INC	FOUNDATION	ON OF THE LO	LOWCOUNTRY,				57-0756987 Page 1
1				vernments (Sone	(Scredule I (Form 990), Part II.)	t II.)	
 (a) Name and address of organization or government 	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HILTON HEAD SYMPHONY ORCHESTRA, INC POST OFFICE DRAWER 5757 - HILTON HEAD ISLAND, SC 29938	57-0761297 501(C)	501(C)(3)	71,647.	0.0			100% FOR THE HILTON HEAD SYMPHONY ORCHESTRA FOR ANNUAL SUPPORT
HOPEFUL HORIZONS P.O. BOX 1775, 1212 CHARLES STREET BEAUFORT, SC 29901	57-1063332	501(C)(3)	76,725.	0.			HOPEFUL HORIZONS 2022 GRANT
HOSPICE CARE OF THE LOWCOUNTRY 7 FLANTATION PARK DR. UNIT 4, PO BO BLUFFTON, SC 29910	57-0774530	501(C)(3)	342,330.	0.			DONOR ADVISOR DISBURSEMENT
HUNGER COALITION OF THE LOWCOUNTRY POST OFFICE BOX 22738 HILTON HEAD ISLAND, SC 29925	27-3106509	501(C)(3)	34,450.	o			BACKPACK BUDDIES NEIGHBORHOOD OUTREACH FRESH PRODUCE PROJECT
J M SMITH FOUNDATION 101 WEST ST. JOHN STREET, SPARTAN CENTRE, SUITE 305 - SPARTANBURG, SC 233006	57-1046595	501(C)(3)	7,000.	0.			MATCH GIPT PROGRAM PAULA HARPER BETHEA
JASPER COUNTY COUNCIL ON AGING POST OFFICE BOX 641 RIDGELAND, SC 29936	57-0564656	501(C)(3)	10,000.	.0			2021 HARGRAY CARING COINS GRANT
JASPER COUNTY SCHOOL DISTRICT 10942 NORTH JACOB SMART BOULEVARD, POST OFFICE BOX 848 - RIDGELAND, SC 29936	57-6000367	TVOS	10,000.	0.			OFFORTUNITY GRANT 2022: FROM DUAL ENROLLMENT TO EARLY COLLEGE PROGRAM
JEWS FOR JESUS 60 HAIGHT STREET SAN FRANCISCO, CA 94102	94-2222464 501(C)	501(C)(3)	30,000.	0.			UKRAINE RELIEF
JILL'S HOUSE 9011 LEESBURG PIKE VIENNA, VA 22182	37-1465256	501(C)(<u>3</u>)	250,000.	0			CAPITAL FUND DRIVE
							Schedule I (Form 990)

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Part II Continuation of Grants and Uther Assistance to Domestic Ut	Assistance to Do	mesuc Organizations				(111)	
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JUNIOR JAZZ FOUNDATION 1000 WILLIAM HILTON FARKWAY, SUITE C-1 - HILTON HEAD ISLAND, SC 2002	77-1347606	501(c) (3)	25 000	c			SCHOOL GRANTS FOR MUSIC PROGRAMS
LOVE HOUSE LEARNING ACADEMY POST OFFICE BOX 4132 BEAUFORT, SC 29903	82-5305685	501(C)(3)	10,150.				LOVE HOUSE LEARNING - SPECIAL PROJECT SUMMER READING PROGRAM
	47-5401452	501(C)(3)	10,000.	0			AUDIO VISUAL SYSTEM Project - Envelope 47
LOWCOUNTRY AUTISM FOUNDATION P.O. BOX 31874 CHARLESTON, SC 29417	26-0805420 501(C)(3)	501(C)(3)	17,000.	0.		1	LAF AID (AUTISM IDENTIFICATION) FROGRAM
LOWCOUNTRY COMMUNITY CHURCH 801 BUCKWALTER FARKWAY BLUFFTON, SC 29910	57-0999533 501(C)(3)	501(C)(3)	20,000.	.0		i.	DOLLY PARTON IMAGINATION LIBRARY
KY LE	- 56-2202319	501(C)(<u>3</u>)	81,111.	o			EXPANDING AND SUSTAINING OUR SERVICE FOOTPRINT
MAY RIVER MONTESSORI 60 CALHOUN STREET, POST OFFICE BOX BLUFFTON, SC 29910	57-0853132 501(C)(3)	501(C)(3)	12,500.	.0	I		LAJUNTA WHITE STOVALL FUND ANNUAL DISTRIBUTION
MEALS ON WHEELS BLUFFTON HILTON HEAD INC - P.O.BOX 23691 - HILTON HEAD ISLAND, SC 29925	57-0691109	501(C)(3)	65,000.	0			MEAL PROGRAM
MEDIA RESEARCH CENTER 1900 CAMPUS COMMONS DRIVE, SUITE 60 RESTON, VA 20191	54-1429009 501(C){3	501(C)(3)	25,000.	o			annual fund Schedule I (Form 990)

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments	Assistance to Do	mestic Organizations	and Domestic Go		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MED-I-ASSIST, INC. P.O. BOX 3164 BLUFFTON, SC 29910	32-0212924	501(C)(3)	27,500.	0			MED-I-ASSIST, INC. 2022 Grant
MEMORY MATTERS P.O. BOX 22330, 117 WILLIAM HILTON PARKWAY - HILTON HEAD ISLAND, SC 29925	58-2291775	501(c)(3)	73 480				MAKAD, CCOC SODATIAL VOLVAD
MENTAL HEALTH AMERICA OF BEAUFORT JASPER COUNTIES MHABJ - POST OFFICE BOX 1925 - BLUFFTON, SC		11 12					TWIND 2002 CALIFR HEALT
DICCY	28/0/00-1C	501(C)(3)	69,126.	0.			AMERICA-BEAUFORT/JASPER
MEREDITH COLLEGE 3800 HILLSBOROUGH STREET Ràleigh, NC 27607	56-0530242	501(C)(3)	15,000.	0			LELLURATED FOR THE LILLIAN PARKER WALLACE ENDOMMENT FUND IN CELEBRATION OF THE SOTH
MICHIGAN STATE UNIVERSITY 535 CHESTNUT ROAD, ROOM 300 EAST LANSING, MI 48824	38-6005984	501(C)(3)	12,000.	0			MSU - IN SUPPORT OF MEN'S GOLF PROGRAM
MITCHELVILLE PRESERVATION PROJECT. INC POST OFFICE BOX 21758 - HILTON HEAD ISLAND, SC 29925	27-2308109	501(C)(3)	40,000.	0.			GRIOT'S CORNER AND THE HO'WELL DO YOU KNOW HILTON HEAD HISTORY HIKE
MOSS CREEK MARINES 91 SAW TIMBER DRIVE HILTON HEAD ISLAND, SC 29926	27-0722721	501(C)(3)	35,000.	0.			ASSISTING SEVERELY INJURED ACTIVE DUTY AND VETERAN MARINES AND NAVY PERSONNEL AND THEIR
MOUNT CALVARY MISSIONARY BAPTIST CHURCH - POST OFFICE BOX 23194 - HILTON HEAD ISLAND, SC 29925	36-4911346 501(C)	501(C)(3)	20,000.	0			TALBIRD CEMETERY FUND
MSU SPARTAN FUND 550 S. HARRISON ROAD EAST LANSING, MI 48823	38-6005984	501(C)(3)	12,000.	0			MSU = IN SUPPORT OF MEN'S GOLF PROGRAM
							Schedule I (Form 990)

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COMMUNITY Schedule I (Form 990) INC	FOUNDATION	ON OF THE LO	LOWCOUNTRY,				57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	ssistance to Dor	nestic Organizations	rganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
			đ				
MULTIPLYING GOOD 228 BILL DOMINICK ROAD NEWBERRY, SC 29108	59-0959336	501(C)(3)	15,000.	0			STUDENTS IN ACTION PROGRAM
1 2					-		NAMI LOWCOUNTRY
P. 0. BOX 24128	57 000000	10110100	000 61	c			DRGANIZATIONAL REBOOT FOR DUTTERACH
HILTON MEAN TEAM , SC 23223				2			
NATIONAL FOUNDATION FOR CANCER	×,						
RESEARCH - 5515 SECURITY LANE, SUITE 1105 - ROCKVILLE, MD 20852	04-2531031	501(C)(3)	12,000.	0.			DONOR ADVISOR DISBURSEMENT
						00	
							NTECAA COUTD-19 RENEAL
OFFICE BOX 23452 - HILTON HEAD TSLAND SC 29925	57-1019358	501(C)(3)	100,000.	.0			ASSISTANCE GRANT
		· I	~				SUSTAINING AFTER SCHOOL
NEIGHBORHOOD OUTREACH CONNECTION							AND SUMMER LEARNING
4 DUNMORE CT, PO BOX 23558							
HILTON HEAD ISLAND, SC 29926	54-2083947	501(C)(3)	30,000.	0.			LEARNING CENTER AT ST
NOAKS ARK RESCUE							
4084 SPRING ISLAND OKATIE SC 29909	26-2553174	501(C)(3)	7,056.	0.			NOAH'S ARK - MAE PEARL
1					0		
							OPERATION PATRICTS
198 OKATIE VILLAGE DRIVE, SUITE 103 OKATIE SC 29909	85-0894599	501(C)(3)	12,500.	.0			FORWARD OF ERATING BASE 2022 GRANT
OSPREY VILLAGE, INC, PO ROX 3155 2600 MAIN ST. UNIT 10							
BLUFFTON, SC 29910	26-2967726	501(C)(3)	30,000.	0.			GENERAL OPERATING SUPPORT
							NO RAY LEFT BEHIND - AN
POCKETS FULL OF SUNSHINE							ADDITIONAL DAY OF POCKETS
P.O. BOX 1474	12-1203075 501/C)	501/07/37	10	C			PROGRAMMING TO ELIMINATE DUR CURRENT WAITING LIST
PLUKFTON, SC 23910	C10C07T-18		* * * * * *				Schedule 1 (Form 990)

	FOUNDATION	ON OF THE LO	LOWCOUNTRY ,			0	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Do	mestic Organizations	and Domestic Go	vernments (Sche	rganizations and Domestic Governments (Schedule I (Form 990), Part II.)	rt II.)	
(a) Name and address of organization or government	(p) Ein	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of Inon-cash assistance	(h) Purpose of grant or assistance
POLARIS TECH CHARTER SCHOOL 1508 GRAYS HWY RIDGELAND, SC 29936	81-5150351	501(C)(3)	44,086.	0			POLARIS TECH CHARTER SCHOOL
PORT ROYAL SOUND FOUNDATION 310 OKATIE HIGHWAY OKATIE, SC 29909	20 -44 31922	501(C)(3)	80,000.	•0			PORT ROYAL SOUND FOUNDATION IMPLEMENTATION OF MASTER PLAN
PREGNANCY CENTER AND CLINIC OF THE LOW COUNTRY INC - 1 CARDINAL RD SUITE 1£2 - HILTON HEAD ISLAND, SC 29926	57-0923523	501(C)(3)	7,500.	0			PRENATAL MEDICAL CARE FOR UNINSURED AND UNDERSERVED WOMEN RESIDING IN BEAUFORT COUNTY
PROGRAMS FOR EXCEPTIONAL PEOPLE 39 SHERIDAN PARK CIRCLE SUITE 2 BLUFFTON, SC 29910	57-1036680	501(C)(3)	107,600.	.0			SUPPORT SOCIAL ENGAGEMENT THROUGH RECREATION AND LEISURE ACTIVITIES
REAL CHAMPIONS, INC. 7596 WEST MAIN STREET, SUITE D RIDGELAND, SC 29936	81-3956956	501(C)(3)	8,000.	0.			ADVOCATE MENTORSHIP - CLOSING THE POVERTY GAP IN SC BY ESTABLISHING ADVOCATE MENTOR
RESCUE PAWS INTERNATIONAL, INC. 80 PADDLE BOAT LANE UNIT 723 HILTON HEAD ISLAND, SC 29928	88-1837956	501(C)(3)	10,000.	0			GENERAL OPERATING SUPPORT
SAMARITAN MINISTRIES INTERNATIONAL POST OFFICE BOX 3618 PEORIA, IL 61615	37-1295601	501(C)(3)	24,000.	0			GENERAL OPERATING SUPPORT
SAMARITAN'S PURSE PO BOX 3000 BOONE, NC 28607	58-1437002	501(C)(3)	20,000.	°.			UKRAINE RELIEF
SANDALWOOD COMMUNITY FOOD FANTRY POST OFFICE BOX 5061 HILTON HEAD ISLAND, SC 29938	27-2766571	501(C)(3)	111,000.	0			2021 HARGRAY CARING COINS GRANT Schednie Herm 9001
							Schedule I (Form 390)

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COMMUNTTY Schedule I (Form 990) INC	FOUNDATION OF	ON OF THE LO	LOWCOUNTRY ,		3	-	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic O	Assistance to Doi	mestic Organizations	rganizations and Domestic Governments		(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(P) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SANDBOX A HILTON HEAD AREA CHILDREN'S MUSEUM INC - 18 POPE AVE, STE A - HILTON HEAD ISLAND, SC 29928	20-0301794 501(C)	501(C)(3)	15,000.	0			THE SANDBOX SCHOLARSHIP PROGRAM
SEA TURTLE FATROL HILTON HEAD ISLAND - POST OFFICE BOX 23434 -	63 9 6 7 7 6 7 7 6		1	c			OFPORTUNITY GRANT 2022: FEASIBILITY STUDY FOR THE ESTABLISHMENT OF AN ENVIRONMENTAL CO-OP
	57-1071646	501(C)(3)		0			GENERAL OPERATING SUPPORT
	57-0938469 501(C)	501(C)(3)	115,000.	0			1. HEALTHY FOOD INITIATIVE 2. K-12 PROJECT 3. TRUCK OPERATIONS
SHELTERS TO SHUTTERS 1921 GALLOWS ROAD SUITE 700 VIENNA, VA 22182	47-1004312	501(C)(3)	25,000.	.0			GENERAL SUPPORT
SOUTH CAROLINA BATTLEGROUND PRESEVATION TRUST, INC POST OFFICE BOX 80668 - CHARLESTON, SC 29416	57-1004102	501(C)(3)	8,000.	0.			SC BATTLEGROUND PRESERVATION RESEARCH STUDY
SOUTH COASTAL FELLOWSHIP OF CHRISTIAN ATHLETES - POST OFFICE BOX 5192 - HILTON HEAD ISLAND, SC 2938	44-0610626 501(C)	501(C)(3)	20,000.	0			GENERAL OFERATING SUPPORT
SPECIAL OLYMPICS SOUTH CAROLINA Area 8 - Po Box 4641 - Hilton Head, Sc 29938	57-0680248	501(C)(3)	7,500.	¢			SPECIAL OLYMPICS AREA 8 BOWLING
SPRING ISLAND TRUST 174 CALLAWASSIE DRIVE OKATIE, SC 29909	57-0905093 501(C)	501(C)(3)	7,500.	0			GENERAL SUPPORT Schedule I (Form 990)

	FOUNDATION	ON OF THE LO	LOWCOUNTRY ,			5	57-0756987 Page 1
Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments	Assistance to Do	mestic Organizations	and Domestic Go	vernments (Sche	(Schedule I (Form 990), Part II.)	t II.)	
(a) Name and address of organization or government	(9)	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STEPHEN SILLER TUNNEL TO TOWERS FOUNDATION - 2361 HYLAN BOULEVARD - STATEN ISLAND, NY 10306	02-0554654 501(C)(501(C)(3)	5,907.	0			537 MILES AT \$11.00 FOR Each MILE
SVDP HOLY FAMILY CONFERENCE 24 POPE AVENUE HILTON HEAD ISLAND, SC 29928	43-1964461	501(C)(3)	20,000.	0			FINANCIAL ASSISTANCE COVID
TECHNICAL COLLEGE OF THE LOWCOUNTRY FOUNDATION - 921 RIBAUT ROAD POST OFFICE BOX 1288 - BEAUFORT, SC 29901	57-0767384	501(C)(3)	19,484.	0			FY22 LEGACY FUND DISTRIBUTION
THE CHILDREN'S CENTER INC. 8 NATURE'S WAY HILTON HEAD ISLAND, SC 29926	57-0485356	501(C)(3)	182,400.	0.			GENERAL SUPPORT
THE FIRST TEE OF THE LOWCOUNTRY P.O. BOX 23334 HILTON HEAD ISLAND, SC 29925	46-5117877	501(C)(3)	11,500.	0.			GENERAL SUPPORT
THE HILTON HEAD ISLAND DEEP WELL PROJECT - POST OFFICE BOX 5543 - HILTON HEAD ISLAND, SC 29938	57-0566098	501(C)(3)	250,300.	0		9	GENERAL PURPOSE
THE LITERACY CENTER P.O. BOX 3725 BLUFFTON, SC 29910	57-0727884	501(C)(3)	12,000.	.0			THE LITERACY CENTER 2022 Grant
THE OUTSIDE FOUNDATION 50 SHELTER COVE LANE SUITE H HILTON HEAD ISLAND, SC 29928	46-4305638 501(C)(501(C)(3)	15,420.	.0	÷		DUTSIDE FOUNDATION OPERATING SUPPORT
TOWN OF HILTON HEAD ISLAND ONE TOWN CENTER COURT HILTON HEAD ISLAND, SC 29928	57-0752325	Tyoe	6,000.	.0			PUBLIC SAFETY ADDRESS POSTING PROJECT
							Schedule I (Form 990)

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Schedule I (Form 990) LNC Part II Continuation of Grants and Other Assistance to Domestic O (a) Name and address of (b) EIN (c) IR organization or government	istance to Dor (b) EIN	mestic Organizations (c) IRC section if applicable	rganizations and Domestic Governments (C section (d) Amount of (e) Amour policable cash grant assistan	1 1 7 4 0	(Schedute I (Form 990), Part II.) t of (1) Method of (1) valuation noi e (book, FNV)	g) Description of n-cash assistance	(h) Purpose of grant or assistance
	57-0405847	501(C)(3)	20 000	0			GENERAL SUPPORT
ry OF SOUTH CAROLINA - ROOM 136, HARGRAY 1 UNIVERSITY BOULEVARD - SC 29909		·	136,503.	0			SPRING 2022 SCHOLARSHIP AWARDS
UNIVERSITY OF WISCONSIN FOUNDATION US BANK LOCKBOX 78807 PO BOX 78807 MILWAUKEE, WI 53278	39-0743975	501(C)(3)	130,000.	0.			FUND #132380056, 4W COLLABORATIVE DIRECTORSHIP FUND
	57-6017985	501(C)(3)	10,000.	0.			OPPORTUNITY GRANT FY22: USC SALKEHATCHIE STUDENT FOOD PANTRY
VOLUNTEERS IN MEDICINE HILTON HEAD ISLAND - 15 NORTHRIDGE DRIVE - HILTON HEAD ISLAND SC 29926	57-0959206	501(C)(3)	453,259.	.0			VOLUNTEERS IN MEDICINE - SUPPORT OF WELLAESS PROGRAMS
WADDELL MARICULTURE CENTER FUND WADDELL MARICULTURE CENTER 211 SAWMILL CREEK ROAD - BLUFFTON, SC 29910			10,000.	0.			FACILITY SUPPORT FOR THE PRODUCTION OF MARINE FINFISH AT THE WADDELL MARICULTURE CENTER
IOMEOWNERS PO BOX 4100 - SC 29938	57-0843850	501(C)(3)	17,650.	.0			EVT007 2021 WEICHERT TOURNAMENT
	43-0654876	501(C)(3)	25,000.	0.			ANNUAL FUND
WOMEN'S RIGHTS AND EMPOWERMENT NETWORK - 1201 MAIN STREET SUITE 320 - COLUMBIA, SC 29201	81-0775184 501(C)	501(C)(3)	20,000.	0	1		GENERAL OPERATING SUPPORT

11-18-21

I (Form 990) INC Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.) (a) Name and address of organization or government (b) EIN (c) IRC section (d) Amount of noncash noncash or cash grant (f) Method of valuation noncash noncash noncash or cash grant (a) Amount of noncash noncash or cash grant (a) Amount of noncash noncash or cash or cash grant (b) EIN

Schedule I (Form 990) 2021 INC FOUNDATION		THE LOWCOUNTRY	JNTRY ,		57-0756987 Page 2
Part III Grants and Other Assistance to Domestic Individuals. Part III can be duplicated if additional space is needed.		organization answe	Complete if the organization answered "Yes" on Form 990, Part IV, line 22.	90, Part IV, line 22.	
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
	-				
SCHOLARSHIPS	997	* NG N * 9#0			
	-				
	1				
Supplementa	uired in Part I, lin	e 2: Part III, column	(b); and any other ad	ditional information.	
PART I, LINE 2: THE ORGANIZATION DISTRIBUTES FUNDS	ACCORDING	TO ITS	POLICIES. I	IN THE EVENT	
r THE ORGANIZATION BECOMES	OF ANY	ISUS	FUNDS, THE		
ORGANIZATION DOES NOT PROVIDE FUTURE	RE FUNDING	IG TO THAT	ENTITY.		
		30			
PART II, LINE 1, COLUMN (H):					
NAME OF ORGANIZATION OR GOVERNMENT:	MEREDITH	H COLLEGE	1		
(H) PURPOSE OF GRANT OR ASSISTANCE	: DESIGNA	DESIGNATED FOR THE	LILLIAN	PARKER	
WALLACE ENDOWMENT FUND IN CELEBRATION	ION OF THE	IE 50TH REUNION OF	NION OF THE	E CLASS	
					Schedule I (Form 990) 2021

Schedule I (Form 990) INC
Part IV Supplemental Information

OF 1971

NAME OF ORGANIZATION OR GOVERNMENT: MOSS CREEK MARINES

(H) PURPOSE OF GRANT OR ASSISTANCE: ASSISTING SEVERELY INJURED ACTIVE

DUTY AND VETERAN MARINES AND NAVY PERSONNEL AND THEIR FAMILIES

NAME OF ORGANIZATION OR GOVERNMENT: NEIGHBORHOOD OUTREACH CONNECTION

(H) PURPOSE OF GRANT OR ASSISTANCE: SUSTAINING AFTER SCHOOL AND SUMMER

LEARNING PROGRAMS AT NOC'S LEARNING CENTER AT ST LUKE'S CHURCH, HHI

NAME OF ORGANIZATION OR GOVERNMENT: REAL CHAMPIONS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ADVOCATE MENTORSHIP - CLOSING THE

POVERTY GAP IN SC BY ESTABLISHING ADVOCATE MENTOR RELATIONSHIPS STARTING

IN KINDERGARTEN AND CONTINUING THROUGH HIGH SCHOOL GRADUATION

Schedule I (Form 990)

132291 04-01-21

SCH	EDULE J	Compensation Information	OMB No.	1545-004	47
	m 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest	00	91	
÷.,	L ·	Compensated Employees	ZU	21	L.,
Departm	ant of the Treesury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.	Open t	o Publ	ic
	nent of the Treasury Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		ection	
Name	of the organizatio		loyer identificat		mber
_			57-075698	7	
Par	t Question	s Regarding Compensation			
				Yes	No
		iate box(es) if the organization provided any of the following to or for a person listed on Form 990,	1.000		
F		line 1a. Complete Part III to provide any relevant information regarding these items.			
Ļ	First-class or o				
Ļ	Travel for con		e e		
L L	_	cation and gross-up payments			
L	Discretionary	spending account Personal services (such as maid, chauffeur, che	21)		
					01.03
		on line 1a are checked, did the organization follow a written policy regarding payment or			
			1b		
	+	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,			-
1	rustees, and office	ers, including the CEO/Executive Director, regarding the items checked on line 1a?		-	10000
<u> </u>				1.1	
		ny, of the following the organization used to establish the compensation of the organization's			
		ector. Check all that apply. Do not check any boxes for methods used by a related organization to			1
		ation of the CEO/Executive Director, but explain in Part III.	124		
l	X Compensatio		125-		1
		compensation consultant	ittee	3	
L	Form 990 of 0	other organizations X Approval by the board or compensation commi	litee		
	During the year di	d any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing		-	
					10
	+	elated organization: ce payment or change-of-control payment?	4a	-	x
		a sine a suprant from a supral provide la suprantific d'activement also 0	41-	X	
		ceive payment from a supplemental nonqualitied retirement plan?	40		x
		ines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	40	-	41
'	n res to any or n	nes vat, list the persons and provide the applicable amounts for each term in r art in.		2	
	Only section 501	c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			11.25
		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		1	
	contingent on the				0.000
			5a		x
		zation?		-	X
		or 5b, describe in Part III.			
		on Form 990, Part VII. Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the			1	
	-		6a	-	X
		zation?			X
		or 6b, describe in Part III.			
		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
		ines 5 and 6? If "Yes," describe in Part III	7		X
		s reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
		eption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		x
		did the organization also follow the rebuttable presumption procedure described in			
		in 53.4958-6(c)?	9		
		Reduction Act Notice, see the Instructions for Form 990.	Schedule J (Fo	rm 990	1 2021

132111 11-02-21

Schedule J (Form 990) 2021 INC			5		57-0756987	987		Page 2
Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed	nplo	yees, and Highest C	ompensated Empl	oyees. Use duplica	te copies if additional s	pace is needed.		
For each individual whose compensation must be reported on Schedule J, Do not list any individuals that aren't listed on Form 990, Part VII.	be rel	ported on Schedule J 990, Part VII.	, report compensati	on from the organiz	ation on row (i) and fror	n related organization	report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).	uctions, on row (ii).
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.	ed inc	dividual must equal th	ie total amount of Fo	orm 990, Part VII, Se	ction A, line 1a, applic:	able column (D) and (I	 amounts for that indi 	vidual.
		(B) Breakdown of W-2	-2 and/or 1099-MISC compensation	and/or 1099-MISC and/or 1099-NEC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) SCOTT WIERMAN	Ξ	187,941.	47,500.	36,893.	0.	7,121.	279,455.	0.
PRESIDENT & CEO	8	• 0	0.	•0	.0	0	0	.0
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	8							
	Ξ							
	8							
	Ξ							
	(iii)							
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132112 11-02-21

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Schedule J (Form 990) 2021 INC	57-0756987	Page 3
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.	bart for any additional information.	k
PART I, LINE 4B:		
EO RECEI		
TO A SUPPLEMENTAL NODA PLAN.	60	
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		-
	Schedule J (Form 990) 2021	990) 2021

132113 11-02-21

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047 2

Department of the Treasury
Internal Revenue Service

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 instructions and the latest information. ,

Inspection Employer identification number

Open to Public

Name of the organization INC

COMMUNITY	FOUNDATION	OF	THE	LOWCOUNTRY

57-0756987

Part I	Types	of Property	
--------	-------	-------------	--

		(a) Check if	(b) Number of	(c) Noncash contribution	(d) Method of de		g	
		applicable	contributions or	amounts reported on Form 990, Part VIII, line 1g	noncash contribu	ition amo	ounts	;
1	Art - Works of art	<u> </u>	items contributed	Form 550, Fart Vill, line 1g				
2	Art - Historical treasures							
3	Art - Fractional interests							
4		<u> </u>						—
5	Books and publications Clothing and household goods							
6	Cars and other vehicles							
-		<u> </u>						
7	Boats and planes							
8	Intellectual property		30	1 064 250	NIC HTOU/IO	TAT		
9	Securities - Publicly traded		30	1,004,330.	AVG HIGH/LO	W		
10	Securities - Closely held stock				~	-		
11	Securities - Partnership, LLC, or trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
14	Historic structures Qualified conservation contribution - Other	<u> </u>						
15	Real estate - Residential							
16	Real estate · Commercial							
17								—
18	Real estate - Other							
19	Collectibles							
-	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts				· · · · · · · · · · · · · · · · · · ·			
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
2 9	Number of Forms 8283 received by the organiz							
	for which the organization completed Form 82	83, Part V, D	onee Acknowledge	ement 29				
						Y	es	No
30a	During the year, did the organization receive by	and the second sec		-				
	must hold for at least three years from the date		contribution, and	which isn't required to be us	ed for	25,832 83		
	exempt purposes for the entire holding period?	?				30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance p	policy that re	quires the review o	of any nonstandard contribut	ons?	31	\rightarrow	X
32a	Does the organization hire or use third parties	or related or	ganizations to solic	it, process, or sell noncash				
	contributions?					32a		X
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) for	a type of property	for which column (a) is chec	ked,			
	describe in Part II.							
LHA	For Paperwork Reduction Act Notice, see	the Instruct	ions for Form 990).	Schedule M	i (Form §	990) :	2021

132141 11-17-21

COMMUNITY FOUNDATION OF T	LHR -	LOWCOUNTRY,
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chedule M	(Form 990) 2021 I	NC								<u>-0756987</u>	
Part II	Supplemental In is reporting in Part I, this part for any addit	formation.	Provide the in number of co	nformation Intributions	required by , the numb	y Part I, Iin er of item	es 30b, 32b s received, 4	o, and 33, a or a combi	and wh nation	ether the orga of both. Also o	nization complete
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32142 11-17-	21									Schedule M (Form 990
					57						

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ

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



Employer identification number 57-0756987

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND NEEDS.

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

COMMUNITY FOUNDATION OF THE LOWCOUNTRY PAID SALARIES TO MAINTAIN THE

FUNCTIONS OF THE FOUNDATION AS STATED IN THE MISSION STATEMENT.

FORM 990, PART VI, SECTION B, LINE 11B:

INC

THE ANNUAL FORM 990 IS PREPARED BY THE FOUNDATION'S INDEPENDENT AUDITORS.

AFTER THE COMPLETED FORM 990 IS REVIEWED BY THE FOUNDATION'S VP FOR

FINANCE/ADMINISTRATION AND PRESIDENT/CEO, AN ELECTRONIC COPY OF THE FORM IS

THEN PROVIDED TO ALL FOUNDATION DIRECTORS WITH A 5 DAY COMMENT PERIOD

BEFORE THE FORM IS FILED WITH THE IRS.

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

BOARD MEMBERS ARE REQUIRED TO REVIEW CONFLICTS ANNUALLY AND SIGN AN

AFFIDAVIT DISCLOSING POTENTIAL CONFLICTS. IF POTENTIAL CONFLICTS ARISE, THE

FOUNDATION UTILIZES ITS POLICY SO THAT THE CONFLICTED MEMBER IS NOT

INVOLVED IN THE DETERMINATION PROCESS.

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

INCREASES FOR THE CEO ARE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD

OF DIRECTORS UPON RECEIVING PERFORMANCE COMMENTARY BY THE BOARD OF

DIRECTORS AND BEING PRESENTED WITH STUDIES SHOWING COMPARABLE WAGE DATA

FROM THE COUNCIL ON FOUNDATIONS AND FORM 990 OF COMPARABLE LOCAL

 NONPROFITS.
 APPROVAL OF OTHER KEY EMPLOYEE WAGES FOLLOWS A SIMILAR REVIEW

 LHA
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2021

 132211
 1111-21
 Schedule O (Form 990) 2021

Schedule O (Form 990) 202	21					Page 2
Name of the organization	COMMUNITY	FOUNDATION	OF	THE	LOWCOUNTRY,	Employer identification number
	INC					57-0756987

OF COMPARABLES, BUT IS MADE BY THE CEO.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NY, OH

OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

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

BOARD MAKES AUDIT AND ANNUAL REPORT AVAILABLE ON ITS OWN WEBSITE. BOTH ARE

AVAILABLE UPON REQUEST AS WELL. FORM 990 IS ALSO AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST

-349,865.

Schedule O (Form 990) 2021

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

132212 11-11-21

59 2021.05080 COMMUNITY FOUNDATION OF T 10000351

10360512 797738 1000035385

SCHEDULE R (Form 990) Department of the Tressury Internal Revenue Service Name of the organization COMMUNITY FOUN Internal Revenue Service	Related Organizations and Unrelated Partnerships Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. P Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. P Go to www.irs.gov/Form990 for instructions and the latest information. FOUNDATION OF THE LOWCOUNTRY,	Organizations and Unrelated Partnerships anization answered "Yes" on Form 990, Part IV, line 33, 34, 355, Attach to Form 990. W.irs.gov/Form990 for instructions and the latest information. OF THE LOWCOUNTRY,	rtnerships ine 33, 34, 356, 3 tinformation.	6, or 37.	CMB No. 1545-0047 2021 Open to Public Inspection 57-0756987	OMB No. 1545-0047 2021 Open to Public Inspection fification number 5987
Part I Identification of Disregarded Entities. Complet	Complete if the organization answered "Yes" on Form 990, Part IV, line 33.	on Form 990, Part IV, line 3;				
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets		(f) Direct controlling entity
						e.
Part II Identification of Related Tax-Exempt Organizations. organizations during the tax year.	itions. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt	answered "Yes" on Form 990	, Part IV, line 34, I	because it had one	or more related tax-ex	empt
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(bX 13) controlled entity?
THE JIM AND MARGARET KRUM FOUNDATION - 27-1777206, 4 NORTHRIDGE DRIVE, SUITE A, HILTON HEAD, SC 29925		SOUTH CAROLINA	501(C)(3)		V/N	
					:	
	1			7		
For Paperwork Reduction Act Notice, see the Instructions for Form 990	s for Form 990.				Schedule F	Schedule R (Form 990) 2021

132161 11-17-21 LHA

District of Section (Control (Contro) (Control (Contro) (Control (Contro) (Control (Cont	3 (Form 990) 2021 INC Identification of Related Organizations Taxable as a Partner organizations treated as a partnership during the tax year.	ship.	te if the organizatio	57-0756987 Complete if the organization answered *Yes" on Form 990, Part IV, line 34, because it had one or more related	s* on Form 99	90, Part IV, line	. 34, becaus	57-07	57-0756987 one or more related	Page 2
excluded from target assets No. 20 of schedule sections 5/2-514)	(b) Primary activity				_	(g) Share of end-of-year	(h) Disproportionate allocations?		(j) General c managin	(k) Percentag
n or Trust. Complete if the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relative to the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relative to the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relative to the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relative to the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relative to the organization answered "Yes" or frust "Strate of total accelerate to total accelerate to the organization accelerate to order total accelerate		(creign vourby)	excluded from 512 sections 512	-514)		assets		K-1 (Form 106		
Image: state of the state o									 	
In or Trust. Complete if the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relation answered "Yes" on Form 990. Part IV, line 34, because it had one or more relation to the second stress of the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relation to the second stress of the organization answered "Yes" on Form 990. Part IV, line 34, because it had one or more relation to the second stress of the organization answered "Yes" on form 990. Part IV, line 34, because it had one or more relation to the second stress of the organization answered "Yes" or more relation to the second stress of the second st										
In or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more relativity to the original curves in the organization answered "Yes" on Fuel of the organization answered "Yes" on the original curves income and only early or trust) to the original curves income and only early or trust) or trust or trust) or trust or trust) or trust or trust) or trust or trust or trust or trust or trust or trus										
(c) (d) (e) (f) (e) (f) (g) (h) (g) (h) (as Dg	on or Trust.	complete if the o	rganization answ	vered "Yes" o	n Form 990, P.	art IV, line 34	4, because it had	d one or m	ore rel
					(e) Type of ent (C corp, S co or trust)) of total me		(h) ^{>} ercentage ownership	Sect 512(b contro enti enti
				:					= =	
	<u> </u>									

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Schedule R (Form 990) 2021 INC

57-0756987 Page 3

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				Yes	Ŷ
	s with one or more rel	ated organizations listed in P	arts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		二百年 ,有有不有有。有些人不能是有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有		1a X	
b Gift, grant, or capital contribution to related organization(s)				1b	X
c Gift, grant, or capital contribution from related organization(s)				10	X
d Loans or loan guarantees to or for related organization(s)				1d	×
e Loans or loan guarantees by related organization(s)				46	×
					;
f Dividends from related organization(s)				#	\times
g Sale of assets to related organization(s)				19	×
h Purchase of assets from related organization(s)				1h	×
i Exchange of assets with related organization(s)				÷	×
j Lease of facilities, equipment, or other assets to related organization(s)				1	×
k Lease of facilities, equipment, or other assets from related organization(s)				ŧ	×
1 Performance of services or membership or fundraising solicitations for related organization(s)	nization(s)			=	×
m Performance of services or membership or fundraising solicitations by related organization(s)	iization(s)			£	×
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	on(s)			1n	X
 Sharing of paid employees with related organization(s) 				10 X	
					Ē
p Reimbursement paid to related organization(s) for expenses				10	×
q Reimbursement paid by related organization(s) for expenses				1g	×
					>
 Outer transfer of cash or property to related organization(s) Other transfer of cash or property from related organization(s) 				-	< >
	ho must complete this	s line, including covered relat	tionships and transaction thresholds.	2	ŧ
I .					
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	nt involved	
(2)					
(3)					
(4)					
(5)	1				
(8)					
		-			

Schedule R (Form 990) 2021

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132163 11-17-21

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132184 11-17-21

e R (Form 990) 2021 INC Supplemental Information					
Provide additional information for res	ponses to questions	on Schedule B	See instructions		
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LUCAS & ASSOCIATES CPAS, P.C. PO BOX 15699 SAVANNAH, GA 31416 (912) 777-6936

November 10, 2021

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC. 4 NORTHRIDGE DRIVE, SUITE A HILTON HEAD ISLAND, SC 29925

TAXPAYER'S COPY

Dear Client:

Your 2020 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your returns are subject to review by federal and state taxing agencies. Upon examinations, requests may be made for supporting documentation. Accordingly, we recommend that you retain your tax records for a period of at least 6 years. Your tax returns should be retained indefinitely.

The law requires taxpayers to maintain adequate records to substantiate deductions for travel, entertainment, gifts and vehicles. Examples of "adequate records" are mileage logs, receipts, paid bills, etc.

Additionally, all deductions for charitable contributions must be substantiated by a receipt or letter (if cash) and by a bank record (of a check). Any deduction for donations of \$250 or more requires a written acknowledgment from the charitable organization which states the date, amount of contribution and a statement as to whether you received any goods or services in return for the contribution.

If your return includes deductions for payments made to one or more independent contractors on behalf of your business, you need to consider whether you should be treating the individual as an employee and withholding taxes on their pay. If you are paying anyone (other than a corporation) more than \$600/year for services provided for your business, you may be required to issue them a Form 1099. If you have personal use of assets or services paid for by your business, you may have to make adjustments to you business deductions. Should you have questions about any of these items, please let us know before you file this return.

In preparing your tax returns, we have made the assumption that you have all the documents to substantiate these deductions. If you do not, you should obtain these documents before filing your tax returns or contact us so that we can make the necessary adjustments to your returns.

These returns were prepared from unaudited financial data and accordingly, we do not express an opinion on them. Should you provide a copy of these returns to a third party they should not make assumptions regarding the accuracy or completeness of information, or the sufficiency of the tax information for their particular needs and they should perform independent procedures and tests as they deem necessary in accordance with their own standards for due diligence.

Please be sure to call us if you have any questions.

Sincerely,

Bradley A. Lucas, CPA

2020

FEDERAL EXEMPT ORGANIZATION TAX SUMMARY COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC.

57-0756987

PAGE 1

	2020	2019	DIFF
REVENUE CONTRIBUTIONS AND GRANTS PROGRAM SERVICE REVENUE INVESTMENT INCOME OTHER REVENUE	8,253,890 1,128,485 18,100,787 14,100	6,609,496 792,975 1,986,745 16,100	1,644,394 335,510 16,114,042 -2,000
TOTAL REVENUE	27,497,262	9,405,316	18,091,946
EXPENSES GRANTS AND SIMILAR AMOUNTS PAID SALARIES, OTHER COMPEN., EMP. BENEFITS OTHER EXPENSES	6,806,920 1,115,345 2,329,337	6,999,002 1,075,660 2,145,679	-192,082 39,685 183,658
TOTAL EXPENSES	10,251,602	10,220,341	31,261
NET ASSETS OR FUND BALANCES REVENUE LESS EXPENSES. TOTAL ASSETS AT END OF YEAR. TOTAL LIABILITIES AT END OF YEAR. NET ASSETS/FUND BALANCES AT END OF YEAR.	17,245,660 73,666,667 3,432,822 70,233,845	-815,025 58,079,226 5,091,041 52,988,185	18,060,685 15,587,441 -1,658,219 17,245,660

2020

GENERAL INFORMATION

PAGE 1

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC.

57-0756987

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH B, SCH D, SCH I, SCH M, SCH O, SCH R

CARRYOVERS TO 2021

NONE

2020

PREPARER E-FILE INSTRUCTIONS - FEDERAL

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

INC.

57-0756987

PAGE 1

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 990

THE ORGANIZATION SHOULD REVIEW THEIR FEDERAL RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

PAPERLESS E-FILE

THE ORGANIZATION SHOULD READ, SIGN AND DATE THE FORM 8879-EO, IRS E-FILE SIGNATURE AUTHORIZATION.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

KEEP A SIGNED COPY OF FORM 8879-EO, IRS E-FILE SIGNATURE AUTHORIZATION IN YOUR FILES FOR 3 YEARS.

DO NOT MAIL:

FORM 8879-EO IRS E-FILE SIGNATURE AUTHORIZATION

2020 FEDERAL WORKSHEETS COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC.						
RENTAL INCOME WORKSHEET FORM 990 OFFICE BUILDING, HILTON HEA GROSS RENTAL INCOME EXPENSES TOTAL EXPENSES			\$	14,100. 0. 14,100.		
FORM 990, PART III, LINE 4E PROGRAM SERVICES TOTALS	PROGRAM SERVICES TOTAL	FORM 990	SOURCE			
TOTAL EXPENSES GRANTS REVENUE	8,943,691. 6,806,920.	8,943,691. PART I 6,806,920. PART I 1,128,485. PART V	X, LINE 25, COI X, LINES 1-3, (L. B COL. B DL. A		
FORM 990, PART IX, LINE 11G OTHER FEES FOR SERVICES BANK & CREDIT CARD FEES MULTI STATE REGISTRATION F	EE 12,0	(B) PROGRAM SERVICES 345. 006. 351. \$ 0.	(C) MANAGEMENT <u>& GENERAL</u> 11,345. \$ 11,345.	(D) FUND- RAISING 12,006. 3 12,006.		
FORM 990, PART IX, LINE 24E OTHER EXPENSES CONTRACTED SERVICES DEVELOPMENT INTERFUND TRANSFER MEMBERSHIPS & SUBS POSTAGE AND SHIPPING PRINTING AND PUBLICATIONS	20, 15, 6, 5,	(B) PROGRAM SERVICES 115. 70. 558. 20,558. 808. 919. 6,919. 161. 5,161. 631. \$ 32,638.	(C) MANAGEMENT & GENERAL 47,115. 15,808. \$ 62,923.	(D) <u>FUNDRAISING</u> 70. <u>70.</u>		

Form 8879-EO	IRS e-file Signature Authorization for an Exempt Organization		OMB No. 1545-0047
Form OO/ J-LO	For calendar year 2020, or fiscal year beginning $7/01$, 2020, and ending $6/30$	20 2021	
Department of the Treasury Internal Revenue Service	 Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information. 		2020
Name of exemplorganization or pe COMMUNITY FOUNDA' INC.	TION OF THE LOWCOUNTRY,	Taxpayer i 57–07	dentification number 56987
Name and title of officer or person s	subject to tax		
NICOLE CHARLES	VICE PRESIDENT		
Part I Type of Retu	rn and Return Information (Whole Dollars Only)		
check the box on line 1a, 2 leave line 1b, 2b, 3b, 4b, 5	n for which you are using this Form 8879-EO and enter the applicable amounts, 3a , 4a , 5a , 6a , or 7a below, and the amount on that line for the return being b , 6b , or 7b , whichever is applicable, blank (do not enter -0-). But, if you enter Do not complete more than one line in Part I.	a filed with th	his form was plank, then
1 a Form 990 check here	▶ X b Total revenue, if any (Form 990, Part VIII, column (A), line 12	2)	1b 27,497,262.
2 a Form 990-EZ check h			2 b
3 a Form 1120-POL chec	k here b Total tax (Form 1120-POL, line 22)		3 b
4 a Form 990-PF check h			4 b
5 a Form 8868 check her			5 b
6 a Form 990-T check he			6 b
7 a Form 4720 check her	e ► 🔲 b Total tax (Form 4720, Part III, line 1).		7 b
Part II Declaration a	nd Signature Authorization of Officer or Person Subject to Ta	x	
Under penalties of perjury, I (name of organization)	declare that X I am an officer of the above organization or \Box I am a pe		to tax with respect to
initiate an electronic funds w of the federal taxes owed o U.S. Treasury Financial Ag financial institutions involve inquiries and resolve issue	nd, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and it ithdrawal (direct debit) entry to the financial institution account indicated in the tax p on this return, and the financial institution to debit the entry to this account. T ent at 1-888-353-4537 no later than 2 business days prior to the payment (se ed in the processing of the electronic payment of taxes to receive confidential s related to the payment. I have selected a personal identification number (P le consent to electronic funds withdrawal.	preparation so o revoke a p ttlement) dat I information	oftware for payment ayment, I must contact the te. I also authorize the necessary to answer
	& ASSOCIATES CPAS, P.C. to enter my PIN	003	30 as my signature
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on the tax year 2020 ele (ies) regulating charitie disclosure consent scre	ctronically filed return. If I have indicated within this return that a copy of the return s as part of the IRS Fed/State program, I also authorize the aforementioned sen.	is being filed ERO to enter	with a state agency r my PIN on the return's
alectronically filed retu	subject to tax with respect to the organization, I will enter my PIN as my sig rn. If I have indicated within this return that a copy of the return is being filed IRS Fed/State program, I will enter my PIN on the return's disclosure consen	with a state	e tax year 2020 agency(ies) regulating
Signature of officer or person subject	Date	•	
Part III Certification	and Authentication		
ERO's EFIN/PIN. Enter you number (EFIN) followed by	rr six-digit electronic filing identification your five-digit self-selected PIN		58968319549 Do not enter all zeros
I certify that the above nume I am submitting this return in Providers for Business Ret	ric entry is my PIN, which is my signature on the 202 0 electronically filed return ind accordance with the requirements of Pub. 4163, Moder nized e-File (MeF) Information t urns.	licated above. for Authorized	I confirm that IRS <i>e-file</i>
ERO's signature	Date ►		
<u> </u>	ERO Must Retain This Form – See Instructions Do Not Submit This Form to the IRS Unless Requested To Do S	io	

Density of the Treatury Cot OwnerLagour/Constructions and the latest interpreter inter	For	m 9	90	Return of Organization Exempt From Junce Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except pr	ivate foun	ax		OMB No. 1545-0047
Ar For the 2020 calendar year, or tax year beginning 7/01 2020, and ending 6/30 .20 2021 B Check if applicable: C COMMUNITY FOUNDATION OF THE LOWCOUNTRY, D D Distribution number 57-0756987 Evaluation number 57-0756987 Evaluation number 57-0756987 Evaluation number 57-0756987 Evaluation number 68.30-9100 G conscrepts 57-0756987 Evaluation number 57-0756987 Evaluation number 68.30-9100 G conscrepts 57-0756987 Evaluation number 68.30-9100 G conscrepts 57.10756987 Evaluation number 68.30-9100 G conscrepts 57.10756987 Evaluation number 68.30-9100 G conscrepts 57.10756987 Evaluation number Figure return Rest available:	Dep Inte	artmen rnal Re	t of the Treasury venue Service	Do not enter social security numbers on this form as it may be made Go to www.irs.gov/Form990 for instructions and the latest info	public.		6 - XI	Inspection
B Common application Common type of the set of th	Ā					30		
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Image team HILTON HEAD ISLAND, SC 29925 G Gross receipts \$ 27, 497, 262. Amended return Application ponding F Name and address of principal officer: SAME AS C ABOVE IT are-exempt status: X Stripping (3) Sol(c) () + (inset no.) 4447(a(1) or 157) Website: WWD. Dit Miss a group return for stational fact. Website: WWD. Site a group return for stational fact. Website: WWD. CDUD Total table. See instructions Yes Ne Website: WWD. Dit Miss a group return for stational fact. Yes Ne Website: WWD. CDUD Total table. See instructions Yes Ne Website: WWD. CDUD Total table. See instructions State of login demicale: SC Part II State of participation discontinued its operations or disposed of more than 25% of its net assets. 3 3 Number of volume methers of the governing body (Part VI, line 1a). 4 18 5 Ta total number of volume methers of the governing body (Part VI, line 1a). 5 15 5 Total number of volume methers of the governing body (Part VI, line 1a). 5 15 5 Ta total number of volumeers free organization discontinued its operations o		N			3	E Telepho	ne numbe	er
Pert dual formation G Gross receipts \$ 27, 497, 262. Amended return Application ponding F Name and address of principal officer: SAME AS C ABOVE H(h) is this a group return for subordinates? It Tax-exempt status: Yes No I Tax-exempt status: X [GI0(x)] \$ [S10(x)] \$ [S10(x)] Yes No Website: WWWW.CF-LOWCOUNTRY.ORG H(h) for all status and		l Ir				843	-681-	9100
Application pending F Name and address of principal officer: H0 and pairs a group enturn for subordinates [] Yes		F	inal return/terminated	LION HEAD ISLAND, SC 29925				
SAME AS C ABOVE Http://www.cF-above.com/second and above.com/second above.com/s		A						
Tac-seempt status: X Stit(c): Y (neart nc.) 4447(a)(1) or SZ J Website: WWW. CF-LOWCOUNTRY. ORG Web formation: 1994 M State of legal domicile: SC Form of organization: X Comportation True Association True Association Other* L vear of formation: 1994 M State of legal domicile: SC Part I Summary STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS. STRENGTHENING 'COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS. 3 2 Check this box * if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 18 3 Number of volting members of the governing body (Part VI, line 1a). 3 18 4 100 onlineer, estimate if necessary) 6 2250 7a Total number of voltinteer (setimate if necessary) 7a 0. 0. 5 10 Investment income (Part VIII, line 1h) 6.609, 496. 8, 253, 890. 792, 975. 1, 128, 485. 128, 485. 19, 9465, 745. 18, 100, 787. 10 Investment income (Part VIII, line 1h). 6, 609, 496. 8, 253, 890. 7922, 975. 1, 128, 485.		A	pplication pending	Hame and dedress of philopar emeent				
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12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 9,405,316. 27,497,262. 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 6,999,002. 6,806,920. 14 Benefits paid to or for members (Part IX, column (A), line 4) 1 1 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,075,660. 1,115,345. 16a Professional fundraising fees (Part IX, column (D), line 25) 273,045. 2,145,679. 2,329,337. 17 Other expenses (Part IX, column (D), line 25) 273,045. 10,220,341. 10,251,602. 19 Revenue less expenses. Subtract line 18 from line 12. -815,025. 17,245,660. 8eginning of Current Year End of Year 20 Total assets (Part X, line 16). 58,079,226. 73,666,667. 5,091,041. 3,432,822. 22 Net assets or fund balances. Subtract line 21 from line 20. 52,988,185. 70,233,845. Part II Signature Block	/eni	1 ·			1			
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 9,405,316. 27,497,262. 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 6,999,002. 6,806,920. 14 Benefits paid to or for members (Part IX, column (A), line 4) 1 1 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,075,660. 1,115,345. 16a Professional fundraising fees (Part IX, column (D), line 25) 273,045. 2 2,145,679. 2,329,337. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,145,679. 2,329,337. 10,220,341. 10,251,602. 19 Revenue less expenses. Subtract line 18 from line 12 -815,025. 17,245,660. Beginning of Current Year End of Year 20 Total assets (Part X, line 16). 58,079,226. 73,666,667. 5,091,041. 3,432,822. 22 Net assets or fund balances. Subtract line 21 from line 20 52,988,185. 70,233,845. Part II Signature Block Signature Block 52,988,185. 70,233,845.	Re							
 Henefits paid to or for members (Part IX, column (A), line 4). Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10). Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10). For tal fundraising fees (Part IX, column (A), line 11e). Total fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e). Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25). Revenue less expenses. Subtract line 18 from line 12. Total assets (Part X, line 16). Total liabilities (Part X, line 26). Total liabilities (Part X, line 26). Net assets or fund balances. Subtract line 21 from line 20. Signature Block 					9			27,497,262.
 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) > 273,045. 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. 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 II Signature Block 	-	13	Grants and simil	ar amounts paid (Part IX, column (A), lines 1-3)	6	,999,0	02.	6,806,920.
 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) > 273,045. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		14						
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17 Other expenses (Part IX, column (A), lines tra-rid, rin-24e) 2,143,079, 2,329,337. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 10,220,341. 10,251,602. 19 Revenue less expenses. Subtract line 18 from line 12 -815,025. 17,245,660. 20 Total assets (Part X, line 16). 58,079,226. 73,666,667. 21 Total liabilities (Part X, line 26). 5,091,041. 3,432,822. 22 Net assets or fund balances. Subtract line 21 from line 20. 52,988,185. 70,233,845. Part II Signature Block Signature Block 52,988,185. 52,988,185.	ses	16 a	Professional fun	draising fees (Part IX, column (A), line 11e)				
17 Other expenses (Part IX, column (A), lines tra-rid, rin-24e) 2,143,079, 2,329,337. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 10,220,341. 10,251,602. 19 Revenue less expenses. Subtract line 18 from line 12 -815,025. 17,245,660. 20 Total assets (Part X, line 16). 58,079,226. 73,666,667. 21 Total liabilities (Part X, line 26). 5,091,041. 3,432,822. 22 Net assets or fund balances. Subtract line 21 from line 20. 52,988,185. 70,233,845. Part II Signature Block Signature Block 52,988,185. 52,988,185.	ben	ь	Total fundraising	expenses (Part IX, column (D), line 25) > 273,045.				
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19 Revenue less expenses. Subtract line 18 from line 12 -815,025. 17,245,660. 20 Total assets (Part X, line 16). Beginning of Current Year End of Year 21 Total liabilities (Part X, line 26). 5,091,041. 3,432,822. 22 Net assets or fund balances. Subtract line 21 from line 20. 52,988,185. 70,233,845. Part II Signature Block								
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Part II Signature Block	5 8							
Part II Signature Block	ets (20	Total assets (Pa	rt X, line 16)				73,666,667.
Part II Signature Block	Ass	21	Total liabilities (Part X, line 26)	5	,091,0)41.	3,432,822.
Part II Signature Block	Net	22	Net assets or fu	nd balances. Subtract line 21 from line 20	52	,988,1	85.	70,233,845.
					e best of my	y knowledge	and belie	f, it is true, correct, and

Sign	Signature of officer	Date
Sign Here	NICOLE CHARLES Type or print name and tile	VICE PRESIDENT
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature BRADLEY A. LUCAS, CPA Firm's name LUCAS & ASSOCIATES CPAS, P.C. Firm's address PO BOX 15699	Check if PTIN self-employed P00022914 Firm's EIN ► 46-2977721
	SAVANNAH, GA 31416	Phone no. (912) 777-6936
May the IRS	discuss this return with the preparer shown above? See instructions.	X Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2020)

orm 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,	57-0756987	Page 2
Part III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III.		X
1 Briefly describe the organization's mission: THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY RESOURCES, AND NEEDS.	BY CONNECTING PEO	PLE,
2 Did the organization undertake any significant program services during the year which were not listed on the Form 990 or 990-EZ?		X 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 If "Yes," describe these changes on Schedule O.	n services? Yes	X No
4 Describe the organization's program service accomplishments for each of its three largest program Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and alloca and revenue, if any, for each program service reported.	services, as measured by exations to others, the total exp	xpenses. penses,
4a (Code:) (Expenses \$ 8,943,691. including grants of \$ 6,806,920. COMMUNITY FOUNDATION OF THE LOWCOUNTRY MADE MANY GRANTS TO NON THE MAJORITY OF THESE ORGANIZATIONS SERVE TO ENHANCE THE QUALI IN THE SOUTH CAROLINA LOWCOUNTRY. COMMUNITY FOUNDATION OF THE COMMUNITY LEADERSHIP THROUGH PROVIDING INFORMATION, ORGANIZATI NETWORKING, AND CONVENINGS IN SUPPORT OF THE NONPROFIT SECTOR	PROFIT ORGANIZATION TY OF LIFE FOR CI LOWCOUNTRY PROVIDION DEVELOPMENT,	TIZENS
4b (Code:) (Expenses \$ including grants of \$ COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE F ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE PROCESS OF GRANT MONEY TO DESERVING CHARITIES.)(Revenue \$ EES_AND_OFFICE_EX EVALUATING_AND_AW	PENSES
4c (Code:) (Expenses \$ including grants of \$) (Revenue \$	
THE FOUNDATION'S ADDITIONAL PROGRAM EXPENSES AID THE FOUNDATION FUNCTIONS WITH THE MISSION.	N IN ALIGNING THE	IR
4d Other program services (Describe on Schedule O.) SEE SCHEDULE O		
4d Other program services (Describe on Schedule O.) SEE SCHEDULE O (Expenses \$ including grants of \$) (Revenue 4e Total program service expenses ► 8,943,691.	\$)

Form 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Pai	rt IV	Checklist of Required Schedules		V I	N
1		organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete	1	Yes X	No
2		organization required to complete Schedule B, Schedule of Contributors See instructions?	2	Х	
3	Did th for pu	e organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates ublic office? If 'Yes,' complete Schedule C, Part I.	3		х
4	Section in effe	on 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election ect during the tax year? If 'Yes,' complete Schedule C, Part II.	4		X
5		organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, sments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5		х
6	to pro	e organization maintain any donor advised funds or any similar funds or accounts for which donors have the right vide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D,	6	x	
7	Did th enviro	e organization receive or hold a conservation easement, including easements to preserve open space, the onment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7		x
8	Did th	e organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' lete Schedule D, Part III	8		Х
9	for an	e organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian nounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation ces? If 'Yes,' complete Schedule D, Part IV	9		x
10	Did th or in t	ne organization, directly or through a related organization, hold assets in donor-restricted endowments quasi endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	10		х
11	lf the or X a	organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, as applicable.			
	D, Pa	e organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule	11 a	Х	
ł	Did th asset	e organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total s reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII	11 b		Х
	asset	e organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total s reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11 c		X
c	Did th in Pai	e organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported rt X, line 16? If 'Yes,' complete Schedule D, Part IX	11 d		Х
		ne organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	Х	
	the or	e organization's separate or consolidated financial statements for the tax year include a footnote that addresses rganization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f		X
	Sche	e organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete dule D, Parts XI and XII	12a		Х
	if the	he organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12 b		X
13	ls the	organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		X
		ne organization maintain an office, employees, or agents outside of the United States?	14a		X
ł	Did th busine at \$10	e organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, ess, investment, and program service activities outside the United States, or aggregate foreign investments valued 00,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.	14b		x
15	Did th foreig	ne organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any In organization? If 'Yes,' complete Schedule F, Parts II and IV.	15		x
16	Did th or for	e organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.	16		x
	Did th colum	e organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, nn (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I See instructions	17		x
18	Did th lines	e organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, 1c and 8a? If 'Yes,' complete Schedule G, Part II	18		x
19	Did th comp	e organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' Ilete Schedule G, Part III	19		x
20a	Did th	ne organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a		X
		s' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did th dome	ne organization report more than \$5,000 of grants or other assistance to any domestic organization or stic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	21	Х	

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Form 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Pa	nn	Checklist of Required Schedules (Continued)		Yes	No
22	Die co	d the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, Jumn (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22	163	X
23	an	d the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current of former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete</i> chedule J	23		х
24	a Die the	d the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of e last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a	24a		x
	b Die	d the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	an	d the organization maintain an escrow account other than a refunding escrow at any time during the year to defease by tax-exempt bonds?	24c		
	d Die	d the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25	a Se tra	ection 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit ansaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part L	25a		X
	tha Sc	the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and at the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete chedule L, Part I.	25b		X
26	Die for or	d the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or rmer officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity family member of any of these persons? If 'Yes,' complete Schedule L, Part II.	26		х
27	Die en	d the organization provide a grant or other assistance to any current or former officer, director, trustee, key nployee, creator or founder, substantial contributor or employee thereof, a grant selection committee ember, or to a 35% controlled entity (including an employee thereof) or family member of any of these ersons? If 'Yes,' complete Schedule L, Part III	27		Х
	ins	as the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV structions, for applicable filing thresholds, conditions, and exceptions):			
	'Ye	current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If ies,' complete Schedule L, Part IV</i>	28a		х
	bΑ	family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV.	28b		Х
	Υe	35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If es, ' complete Schedule L, Part IV.	28c		х
29		d the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X	
30	CO	d the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation intributions? If 'Yes,' complete Schedule M.	30		X X
31		d the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31		~
32	Sc	d the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete</i> chedule N, Part II	32		Х
	30	d the organization own 100% of an entity di <mark>sregarded as</mark> separate from the organization under Regulations sections 11.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i> .	33		Х
34	Wa	as the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV,</i>	34	x	
35		d the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	b lf ' en	'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled htty within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35b		
36	Se org	ection 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related ganization? If 'Yes,' complete Schedule R, Part V, line 2	36		x
37	Dic tre	d the organization conduct more than 5% of its activities through an entity that is not a related organization and that is eated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37		x
38	No	d the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? ote: All Form 990 filers are required to complete Schedule O	38	X	
Pa	rt V	Statements Regarding Other IRS Filings and Tax Compliance			
		Check if Schedule O contains a response or note to any line in this Part V.		Yes	No
1	a Er	nter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1 a 7			
		nter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		124	
	c Dio	d the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	-	X	
BAA	(g:	ambling) winnings to prize winners?	Forr	990	(2020)
			- 92		0

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BAA

Forr	'n	990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-075698	57	F	Page 5
Pai	rt	V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
1				Yes	No
2	-0	Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax State-		1912	1.
2	a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax State- ments, filed for the calendar year ending with or within the year covered by this return 2a 1!	5	1.525	1
	b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	X	
	I	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			180
		Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
		If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule 0	3 b		
4	a /	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			X
	1	financial account in a foreign country (such as a bank account, securities account, or other financial account).	4a		
		If 'Yes,' enter the name of the foreign country		15.13	1.
		See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	-		X
		Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a 5 b	-	X
		Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	50	-	A
		If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	50		
6	a I	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?	6 a		X
		If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.	66		
7		Organizations that may receive deductible contributions under section 170(c).			
		Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and	111		
	a :	services provided to the payor?	7 a		X
	b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 t	·	
	c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file			x
		Form 8282?	70		A
1	d	If 'Yes,' indicate the number of Forms 8282 filed during the year		12.	X
		Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
		Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	-	_ A
1		If the organization received a contribution of qualified intellectual property, did the organization file Form 8899	70		
I	h∣	as required?	71		
8		Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring		a per se	- Carro
0		organization have excess business holdings at any time during the year?	8		
0		Sponsoring organizations maintaining donor advised funds.	1	(HOW	
		Did the sponsoring organization make any taxable distributions under section 4966?	92		
		Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	91		-
		Section 501(c)(7) organizations. Enter:	HTEO II	1.17	
		Initiation fees and capital contributions included on Part VIII, line 12	150	1-indu	1.12
		Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		1.22	
		Section 501(c)(12) organizations. Enter:		181	12
		Gross income from members or shareholders.			125
	-	Gross income from other sources (Do not net amounts due or paid to other sources	100 A		in the
	0	against amounts due or received from them.).			
12	a :	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
		If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	1		
13		Section 501(c)(29) qualified nonprofit health insurance issuers.			123
	а	Is the organization licensed to issue qualified health plans in more than one state?	13a	1	
		Note: See the instructions for additional information the organization must report on Schedule O.			
	h	Enter the amount of reserves the organization is required to maintain by the states in which the organiz ation is licensed to issue qualified health plans			
		Enter the amount of reserves on hand		1.Sui	
		Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
		If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O		0	
		Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
10		excess parachute payment(s) during the year?	15		X
10		Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	-	X
10		If Yes, complete Form 4720, Schedule O.		11-1	

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Page (

	art VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b be	low, a	and i	or
	a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or chang	ges o	n	
	Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI			. X
50	ction A. Governing Body and Management			
Se	ction A. Governing body and management	1	Yes	No
1	a Enter the number of voting members of the governing body at the end of the tax year		103	NO
	If there are material differences in voting rights among members			125
	of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	915	14	
	b Enter the number of voting members included on line 1a, above, who are independent 1b 18		-3.5	
	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			2.
_	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision	_		v
	of officers, directors, trustees, or key employees to a management company or other person?	3	_	X
4				v
	since the prior Form 990 was filed?	4	_	<u>x</u>
5		5		X
6		6		
7	a 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?	7 a		Х
		- / a	_	
	b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7 b		х
-				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	a The governing body?	8a	Х	
	b Each committee with authority to act on behalf of the governing body?	8 b	Х	
	Is there any officer director trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O.	9		<u>X</u>
Se	ction B. Policies (This Section B requests information about policies not required by the Internal Re	evenu	e Co	de.)
			Yes	No
	a Did the organization have local chapters, branches, or affiliates?	10 a		Х
	b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b		
11	a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X	
	L. D. with its Calculate O the average if any used by the exception to review this Form 990. CET. COLLEDING F.	па	Λ	
	b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O	IIa		
12	a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	11a 12a	X	
12				
12	a Did the organization have a written conflict of interest policy? If 'No,' go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	12a 12b	X X	
12	 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done 	12a 12b 12c	x x x x	
12	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i> b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?. c Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If 'Yes,' describe in Schedule O how this was done</i> c Did the organization have a written whistleblower policy? 	12a 12b 12c 13	X X X X X	
12	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c	x x x x	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14	X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14 15a	X X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14	X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14 15a	X X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14 15a 15b	X X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14 15a	X X X X X X X	
12 13 14 15	 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a 12b 12c 13 14 15a 15b	X X X X X X X	
12 13 14 15 16	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12a 12b 12c 13 14 15a 15b 16a	X X X X X X X	
12 13 14 15 16 Se	 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a 12b 12c 13 14 15a 15b 16a 16b	X X X X X X X X	X
12 13 14 15 16 <u>Se</u> 17	 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a 12b 12c 13 14 15a 15b 16a 16b	X X X X X X X X	
12 13 14 15 16 <u>Se</u> 17	 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a 12b 12c 13 14 15a 15b 16a 16b	X X X X X X X X	
12 13 14 15 16 <u>Se</u> 17	a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a 12b 12c 13 14 15a 15b 16a 16b	X X X X X X X X	
12 13 14 15 16 <u>See</u> 17 18	 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13</i>	12 a 12 b 12 c 13 14 15 a 15 b 16 a 16 b	X X X X X X X X 3)s or	nly)

Form 990 (2020)

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

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

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

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

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

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

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

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

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the

organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for	is	s both dire	an o	ot che unles	eck mor	re on	(D)	(E)	(F)
	(list any hours for	Q 10		cion	'truste	e)		Reportable compensation from	Reportable compensation from	Estimated amount of other
	related organiza- tions below dotted line)	or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) SCOTT WIERMAN	40									0
PRESIDENT & CEO	0			Х			_	147,616.	0.	0.
(2) JACKIE ROSSWURM	40							100.050	0	0
INTERIM CEO	0	X		_	_		_	130,953.	0.	0.
(3) SHEILA MAHONY	2								0	0
DIRECTOR	0	X	\vdash	_			_	0.	0.	0.
(4) DAVID WETMORE	2					b h		0	0	0
TREASURER	0	X		Х			_	0.	0.	0.
(5) SANDY BENSON	2							0	0	0.
DIRECTOR	0	X	\vdash			-	_	0.	0.	0.
(6) JAMES ALLHUSEN	2	ł.,		.,				0	0.	0.
CHAIRMAN	0	X	\vdash	Х			_	0.	0.	0.
(7) ALLEN WARD	2	ł.,		17				0	0.	0.
VICE CHAIR	0	X		Х	-		_	0.	0.	0.
(8) AL PANU	2	x						0.	0.	0.
DIRECTOR	0	A			-		-	0.	0.	0.
(9) GEOFF BLOCK		x						0.	0.	0.
DIRECTOR	2		\vdash	_	-		-	0.	0.	0.
(10) YVONNE CURL DIRECTOR	2	x						0.	ο.	0.
(11) MICHELLE WYCOFF	2		$\left \right $	_	-		-	0.	0.	0.
		x						0.	0.	0.
DIRECTOR (12) DOUG FLETCHER	2		\vdash	_	-		-	0.	0.	
DIRECTOR		x						0.	0.	0.
(13) SHIRLEY PETERSON	2		+		-			0.		
DIRECTOR	2	x						0.	0.	0.
(14) PAUL MOERI	2	1	+				-	0.		
DIRECTOR		x						0.	0.	0.
BAA	TEEAO		10/07	//20	<u>. </u>	<u> </u>				Form 990 (2020)

57-0756987

Form 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY.

Form 990 (2020) COMMUNITY FOUNDATION OF	THE I	OWO	OU	NTF	RΥ,				57-075698	
Part VII Section A. Officers, Directors, Tru	istees,	Key	Em	plo	bye	es, a	nd Hi	ighest Com	pensated Empl	oyees (continued)
(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(do box	not c , unle cer ar	Pos check	ition more	e than or is both a or/truste	ne an ee) con	(D) Reportable npensation from e organization /-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
(15) JOHN LEVY DIRECTOR	20	x						0.	0.	0.
(16) DAVID ROSENBLUM DIRECTOR	- <u>2</u> - 0	x						0.	0.	0.
(17) MICHAEL MARKS DIRECTOR	<u>2</u>	X						0.	0.	0.
(18) ARNO DIMMLING DIRECTOR	2	x						Ο.	0.	0.
(19) LINDA FIORE DIRECTOR	20	x						0.	Ο.	0.
(20)		ā :								
(21)										
(22)										
(23)		2								
(24)										
(25)										
1 b Subtotal. c Total from continuation sheets to Part VII, Section d Total (add lines 1b and 1c).					3.112			278,569. 0. 278,569.	0. 0. 0.	0. 0. 0.
 2 Total number of individuals (including but not limited from the organization ► 2 	to those I	isted	abov	ve) v	who	receive	ed mor	e than \$100,00	u of reportable comp	Yes No

	-		103	110
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual.	4		Х
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.	5		X

 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization o for services rendered to the organization? If 'Yes,' complete Schedule J for such person.
 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				
_							
2	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 ► 0						

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Form 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts		a Federated campaigns	1a 1b				
ng G		Fundraising events	10	1	NAW WHEN THE READ OF		1
fts, r Ar		d Related organizations	1d	나는 것 것 같아?	S - Setteria -		
Gî lilai		e Government grants (contributions)	1e				A PLAN ST A
ns, Sim		All other contributions, gifts, grants, and	10	에 전 동네는 음악을			
utio Ier :		similar amounts not included above	1f 8,253,890.				
ribi Oth	g	Noncash contributions included in					
ont nd		lines 1a-1f	1g 1,850,142.	0 050 000			병 아파 수 있는 것
	r	1 Total. Add lines ta-11.	Business Code	8,253,890.		in the second second	
Program Service Revenue	2.		[[mailed1.60.60]	1 120 405	1,128,485.		
eve		ADMINISTRATIVE FEE INCOME	522299	1,128,485.	1,120,405.		
еB	b						
Nio	C						
Se	C						
ran	e						
rog		All other program service revenu		1 100 405	Contraction of the local division of the loc		
<u>е</u>	-	g Total. Add lines 2a-2f.	****	1,128,485.			
	3	Investment income (including divide other similar amounts).	ends, interest, and	1,056,899.	1,056,899.		
	4	Income from investment of tax-e		1,050,899.	1,030,099.		
	5	Royalties	· ·				
	5	(i) Re			percent and the second second	(a second a second
	6.2		,100.	a de entre -	1 2 2 3 A () - u - M		
		Less: rental expenses 6b	,100.	1-1-1-3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3			「「「「「「」」
			,100.	a strange of the second			요즘 것 같아. 영국 문국
		Net rental income or (loss)		14,100.	14,100.		-
		(i) Secu		14,100.	14,100.		
	7 a	a Gross amount from			1		
		other than inventory 7a 17043	3888.		and the Wilson		
	b	Less: cost or other basis and sales expenses 7b					
		c Gain or (loss)	2000				
		Net gain or (loss)	<u> </u>	17,043,888.	17,043,888.		
				17,045,000.	17,043,000.		
эпс	8 a	a Gross income from fundraising events (not including \$			「見た」が表示する		1977 Sec. 1978
/er		of contributions reported on line 1c).			Charles Barry		COLLARS T
Rei		See Part IV, line 18.	8a				
Other Rever	h	Less: direct expenses	8b				a hand had a start of
臣		Net income or (loss) from fundra					
0				The State Day			
	93	a Gross income from gaming activities. See Part IV, line 19	9a	a diana sala			
	b	Less: direct expenses	9b				1
		Net income or (loss) from gamin	g activities				
		Gross sales of inventory, less		1- 2-10-			all of the ref is
	iu d	returns and allowances	10a				
	b	Less: cost of goods sold	10b	187 - CONSULTS1			
		Net income or (loss) from sales of	of inventory				
s			Business Code				
Miscellaneous Revenue	11 a	3					
	11 a b c d	,,					
ella Ne	c	;					
SCI Re	d	All other revenue	(4)((*)*)				
					2012 - S.C. 2.3		
Σ	e	• Total. Add lines 11a-11d				the second se	

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57-0756987

Form 990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

57-0756987 Page 10

	rt IX Statement of Functional Expension 501(c)(3) and 501(c)(4) organizations must com		er organizations must co	molete column (A)	
Sec	Check if Schedule O contains a r				
Do 6b,	not include amounts reported on lines 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.	6,806,920.	6,806,920.		
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and for- eign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees	373,386.	72,616.	240,663.	60,107
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				0
-		0.	0.	0.	90,609
7	Other salaries and wages.	562,869.	109,466.	362,794.	90,009
8	(include section 401(k) and 403(b) employer contributions)	23,596.	4,589.	15,209.	3,798
9	Other employee benefits	84,472.	16,428.	54,446.	13,598
10	Payroll taxes	71,022.	13,812.	45,777.	11,433
	Fees for services (nonemployees):				
	a Management	2,790.		2,790.	
	c Accounting	33,903.		33,903.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17		212212212		
	Investment management fees.				
ç	Other. (If line 11g amount exceeds 10% of line 25, column	23,351.		11,345.	12,006
12	(A) amount, list line 11g expenses on Schedule 0.) Advertising and promotion	115,558.	115,558.	11, 515.	11,000
13	Office expenses.	46,705.	110,0001	46,705.	
14	Information technology	64,720.		64,720.	
15	Royalties				
16	Occupancy	6,026.		6,026.	
17	Travel	779.	779.		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	10,506.		10,506.	
20	Interest				
21	Payments to affiliates			15.014	
22	Depreciation, depletion, and amortization	47,914.		47,914.	
23 24	Insurance Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.).	29,145.		29,145.	
i	PROGRAM EXPENSES	919,732.	919,732.		
	• FUND_ADMIN_FEE	764,033.	764,033.		
	CHG IN SPLIT INTEREST VALUE	87,120.	87,120.		01 401
	FUNDRAISING	81,424.	22 (20	62 022	<u>81,424</u> 70
	All other expenses	95,631.	32,638. 8,943,691.	62,923. 1,034,866.	273,045
_	Total functional expenses. Add lines 1 through 24e Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.	10,251,602.	0, 943, 091.	1,034,000.	273,043
	Check here ► _ if following SOP 98-2 (ASC 958-720).				Form 990 (2020

Part V Balar	aco Shoot					
Form 990 (2020)	COMMUNITY	FOUNDATION	OF	THE	LOWCOUNTRY,	į

57-0756987	
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			(A) Beginning of year		(B) End of year
	1	Cash – non-interest-bearing	3,465,627.	1	3,801,536.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	177,530.	3	177,530
	4	Accounts receivable, net.		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under			
		section 4958(f)(1)), and persons described in section 4958(c)(3)(B).		6	
	7	Notes and loans receivable, net		7	
<u>ທ</u>	8	Inventories for sale or use		8	
Assets	9	Prepaid expenses and deferred charges		9	
Ĩ	10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D			
		Less: accumulated depreciation	326,819.	10 c	295,673
		Investments – publicly traded securities	52,019,678.	11	66,871,015
	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	2,089,572.	15	2,520,913
	16	Total assets. Add lines 1 through 15 (must equal line 33)	58,079,226.	16	73,666,667
-	17	Accounts payable and accrued expenses	240,621.	17	69,605
	18	Grants payable	564,039.	18	767,113
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
ဖ	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
⊐∣	23	Secured mortgages and notes payable to unrelated third parties	***	23	
	23 24	Unsecured notes and loans payable to unrelated third parties		24	
	23	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.	4,286,381.	25	2,596,104
	26	Total liabilities. Add lines 17 through 25	5,091,041.	26	3,432,822
ICes		Organizations that follow FASB ASC 958, check here ► X and complete lines 27, 28, 32, and 33.			
E	27	Net assets without donor restrictions	52,988,185.	27	70,233,845
8 2	28	Net assets with donor restrictions		28	
Net Assets of Fuild Dalarices		Organizations that do not follow FASB ASC 958, check here ► and complete lines 29 through 33.			
5	29	Capital stock or trust principal, or current funds		29	
2	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
<u>%</u>	31	Retained earnings, endowment, accumulated income, or other funds		31	
ř I	32	Total net assets or fund balances	52,988,185.	32	70,233,845
21					

Form	990 (2020) COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-	0756987		Pa	ge 12
Par					_
	Check if Schedule O contains a response or note to any line in this Part XI			*****	- []
1	Total revenue (must equal Part VIII, column (A), line 12)	1 2	27,49	97,2	62.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,2	51,6	02.
3	Revenue less expenses. Subtract line 2 from line 1.	3	17,24	45,6	60.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	52,98	38,1	85.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O).	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).	10 .	70,23	33.8	345.
Dar	t XII Financial Statements and Reporting		1072.	5570	10.
r ai					
	Check if Schedule O contains a response or note to any line in this Part XII		 T	Yes	No
	Accounting method used to prepare the Form 990: Cash X Accrual Other			Tes	NO
1					
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		27	20	
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2 a		Х
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or review	ed on a	1713		
	separate basis, consolidated basis, or both:			Y- 3	
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?	11.11.11.11.11.11.11.1	2 b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separ	ate		964	
	basis, consolidated basis, or both:			2.2	2.2
	Separate basis X Consolidated basis Both consolidated and separate basis		Sant		
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?		2 c	х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		Sup.		
3 a	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?		3 a		Х
h	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit	tit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		3 b		
BAA	TEEA0112L 10/19/20		Form	990 ((2020)

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. _ 000 -

Attach t	o r orm	220 01	r Form	990-EZ.	

2020	
Open to Public Inspection	

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.					Inspection							
Name	of the	organization	COMMUNITY I	FOUNDATION OF	THE LOWCOUNTRY	.,		Employer identifica				
			INC.					57-075698				
Par	t I				rganizations must				tions.			
	orga				For lines 1 through 12,							
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).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
3 4					unction with a hospital				nter the hospital's			
4	L	name, city, a										
5		An organiza		the benefit of a colle	ge or university owned				escribed in			
6		A federal, st	ate, or local gov	ernment or governme	ental unit described in s	section 1	70(b)(1)	(A)(v).				
7	Χ	An organizati in section 1 2	ion that normally r 70(b)(1)(A)(vi). (f	e <mark>ceive</mark> s a substantial p Complete Part II.)	part of its support from a	governm	ental uni	t or from the general put	blic described			
8		-			A)(vi). (Complete Part							
9		An agricultura	al research organi	zation described in sec	tion 170(b)(1)(A)(ix) oper (see instructions). Ente	rated in c	onjunctio	on with a land-grant college	ge			
		or university a						and state of the conege of				
10		í –			nan 33-1/3% of its supp			utions membership fe	es and gross receipts			
		from activitie	es related to its end unre	warmant functions such	ject to certain exception e income (less section	ns: and	(2) no r	nore than 33-1/3% of it	s support from gross			
11		An organizat	tion organized ar	nd operated exclusive	ly to test for public saf	ety. See	section	i 509(a)(4).				
12		or more pub	licly supported o	roanizations describe	ly for the benefit of, to d in section 509(a)(1) upporting organization	or sectio	n 509(a)	(2). See section 509(a	ut the purposes of one ((3). Check the box in			
а		Type I. A sup	porting organizations) the power to repart IV, Sections A	on operated, supervise gularly appoint or elect	d, or controlled by its sup a majority of the directo	oported o ors or trus	rganizati tees of t	on(s), typically by giving he supporting organization	the supported on. You must			
b		management	of the supporting of the supporting ete Part IV, Section	organization vested in	ontrolled in conn ection the same persons that c	with its control or	support manage	ed organization(s), by the supported organizat	having control or ion(s). You			
с		the second se			ion operated in connection operated in connections	n with, ai A, D, an	nd functio d E.	onally integrated with, its	supported			
d		Tune III non f	unctionally intom	ated A supporting org	anization operated in co must satisfy a distribution of a distribution of a satisfy a distribution of a satisfy a distribution of a satisfy a sati	nnection	with its s	upported organization(s)	that is not			
e		Check this b	ox if the organiz	ation received a writt	en determination from supporting organization	the IRS						
f	En	ter the numb	er of supported	organizations	202		5.3/2/00/0/2/3					
g	Pr	ovide the follo	owing informatio	n about the supported	d organization(s).							
	i) Na	me of supported	organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	organiza in your g	s the tion listed overning nent?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)			
						Yes	No					
(A)												
(B)												
(C)												
(D)												
(E)												

Total

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

Sec	tion A. Public Support						
Cale begi	ndar year (or fiscal year nning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.)	3,928,096.	4,013,799.	5,727,166.	6,822,132.	6,999,002.	27,490,195.
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1 through 3	3,928,096.	4,013,799.	5,727,166.	6,822,132.	6,999,002.	27,490,195.
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)						0.
6	Public support. Subtract line 5 from line 4						27,490,195.
Sec	tion B. Total Support						
	ndar year (or fiscal year nning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7	Amounts from line 4	3,928,096.	4,013,799.	5,727,166.	6,822,132.	6,999,002.	27,490,195.
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	1,118,500.	1,810,729.	1,617,453.	1,252,857.	1,056,899.	6,856,438.
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11	Total support. Add lines 7 through 10.						34,346,633.
12	Gross receipts from related activ	vities, etc. (see in	structions)				0.
13	First 5 years. If the Form 990 is organization, check this box and	for the organizati	on's first, second	, third, fourth, or f	ifth tax year as a	section 501(c)(3)	▶□
Sec	tion C. Computation of Pu						
14	Public support percentage for 20	20 (line 6, colum	n (f), divided by li	ine 11, column (f))		80.04 %
15	Public support percentage from	2019 Schedule A	Part II, line 14.		* * * * * * * * * * * * * * * *		77.95 %
16a	a 33-1/3% support test-2020. 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	b 33-1/3% support test-2019. 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 to or more, and if the organization the organization meets the facts	meets the facts-a	ind-circumstances	s test check this	box and stop her	e. Explain in Part	VI how
	10%-facts-and-circumstances to or more, and if the organization organization meets the 'facts-an	meets the facts-a d-circumstances	ind-circumstances test. The organiz	s test, check this ation qualifies as	box and stop her a publicly suppor	e. Explain in Part ted organization.	
18	Private foundation. If the organi	zation did not che	eck a box on line	13, 16a, 16b, 17a	, or 17b, check th	is box and see ir	nstructions 🕨 📘

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.)

Sec	tion A. Public Support						
	tar year (or fiscal year beginning in) 🕨	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513.						
-	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a						
	governmental unit to the organization without charge						
7a	Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons						
Ь	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						
С	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	tion B. Total Support						
	dar year (or fiscal year beginning in) 🕨	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975,						
-	Add lines 10a and 10b 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.)						
	Total support. (Add lines 9, 10c, 11, and 12.).					501(1)(2)	
	First 5 years. If the Form 990 is organization, check this box and	stop here	* * * * * * * * * * * * * * * * *	third, fourth, or f	fifth tax year as a	section 501(c)(3)	····· []
	tion C. Computation of Pu			12		15	00
	Public support percentage for 20	•					
	Public support percentage from				0.0000000000000000000000000000000000000	16	0
	tion D. Computation of Inv	and the second se					00
	Investment income percentage f						0/0
	Investment income percentage f						
	33-1/3% support tests — 2020. If this not more than 33-1/3%, check 33-1/3% support tests — 2019. If the support tests is the support tests is the support test is	this box and sto	p here. The orgar	nization qualifies a	as a publicly supp	orted organization	The set of
	Ine 18 is not more than 33-1/3% Private foundation. If the organi.	, check this box a	and stop here. Th	e organization qu	alifies as a public	ly supported orga	nization 🏲 📘
20	Fivale loundation. If the organi	במנוטרו עום חטו כחפ					90 or 990-F7) 2020

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Yes

1

2

3a

3h

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9Ь

9c

10a

10h

No

Schedule A (Form 990 or 990-EZ) 2020 COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Part IV	Supporting	Organizations	(continued)

- 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 lines 11b and 11c below, the governing body of a supported organization?
 - **b** A family member of a person described in line 11a above?

c A 35% controlled entity of a person described in line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

- 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? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- **3** By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.*

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 governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

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

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3b

2a		Yes	No
2b	2a		
2b			
	2b		

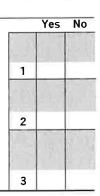
		Yes	No
e			
е			
01	1	520	
	2		

Yes No

1

11a 11b

11c



Schedule A (Form 990 or 990-EZ) 2020 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 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.

Sec	tion 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		
Sec	tion 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):			
â	Average monthly value of securities	1a		
t	Average monthly cash balances	1b		
C	: Fair market value of other non-exempt-use assets	1c		
c	1 Total (add lines 1a, 1b, and 1c)	1d		
6	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		3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C – Distributable Amount	10		Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally inte	egrated	Type III supporting or	ganization

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

Schedule A (Form 990 or 990-EZ) 2020

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Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Su	pporting Organiza	ations (continue	ed)	
	tion D – Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exempt put	1			
2	Amounts paid to perform activity that directly furthers exempt purposes of in excess of income from activity	IS,	2		
3	Administrative expenses paid to accomplish exempt purposes of su	pported organizations		3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - provide	details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the organization Part VI). See instructions.	on is responsive (provide	e details	8	
9	Distributable amount for 2020 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sec	tion E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributi Pre-2020	опѕ	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			100 m	
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required – <i>explain in Part VI</i>). See instructions.				
3	Excess distributions carryover, if any, to 2020				
í	From 2015				
	• From 2016		2 Juli - 8 1		Show to be fire
	C From 2017				
	From 2018.	in the second			and the second
	Prom 2019.		1 3 5 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		ALL BELLER
	f Total of lines 3a through 3e		1 W 5 18 1 1 10		Section 1
9	Applied to underdistributions of prior years				All Sections
ł	Applied to 2020 distributable amount			18.5	
	i Carryover from 2015 not applied (see instructions)				
a	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			12.1	alles, par les pris-
4	Distributions for 2020 from Section D, line 7:				
â	Applied to underdistributions of prior years				
	Applied to 2020 distributable amount				
(Remainder. Subtract lines 4a and 4b from line 4.			41.24	Turker and the second
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.				
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions,				
7	Excess distributions carryover to 2021. Add lines 3j and 4c.			115	and Marson
8	Breakdown of line 7:				
ć	Excess from 2016				
k	Excess from 2017				
	Excess from 2018				
C	Excess from 2019			11.87	
	Excess from 2020			123	

BAA

Schedule A (Form 990 or 990-EZ) 2020

Schedule A (Form 990 or 990-EZ) 2020	COMMUNITY	FOUNDATION	OF THE	LOWCOUNTRY,	57-0756987	Page 8
Part VI	Supplemental Inf	ormation. Prov	vide the explanatio	ns required	by Part II, line 10; P	art II, line 17a or 17b; Part ; Part IV, Section	
	III, line 12; Part IV, Se	ction A, lines 1, 2,	, 3D, 3C, 4D, 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, Sectio	n E, lines IC, Za, ZD,	
	3a, and 3b; Part V, line	e 1; Part V, Section	n B, line 1e; Part V	 Section D 	, lines 5, 6, and 8; an	id Part V, Section E,	
	lines 2, 5, and 6. Also	complete this par	t for any additiona	I informatio	n. (See instructions.)		

					OMB No.	1545-0047		
SCHEDULE D (Form 990)	orm 990) ► 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.							
Department of the Treasury Internal Revenue Service	► Go to www.irs	Attach to Form 990. gov/Form990 for instructions and the lat	est information.		Open to Inspect			
Name of the organization	Internal Revenue Service							
COMMUNITY FOUN	DATION OF THE LOWC	OUNTRY						
INC.				57-075	56987			
Part I Organiza Complete	tions Maintaining Donce if the organization ans	or Advised Funds or Other Simila wered 'Yes' on Form 990, Part IV	r Funds or Aco line 6.	counts.				
		(a) Donor advised funds	(b) F	unds and	other accou	Ints		
1 Total number at	end of year		84					
2 Aggregate value of co	ntributions to (during year)	2,616,2						
	ants from (during year).							
4 Aggregate value	at end of year	11,160,4	78.					
are the organizat	tion's property, subject to the	nor advisors in writing that the assets hele organization's exclusive legal control?	• • • • • • • • • • • • • • • • • • • •	····· 65 🛛	Yes	No		
6 Did the organiza	tion inform all grantees, dono	rs, and donor advisors in writing that gra of the donor or donor advisor, or for any	nt funds can be us	ed only				
for charitable put impermissible pr	poses and not for the benefit ivate benefit?	of the donor or donor advisor, or for any	other purpose co	Tierring	Yes	No		
	ation Easements.							
		wered 'Yes' on Form 990, Part IV	, line 7.					
	<u> </u>	the organization (check all that apply).						
	of land for public use (for exam	_	servation of a histo	prically imp	ortant land	area		
	natural habitat		servation of a certi	fied histor	ic structure			
	of open space							
2 Complete lines 2a	through 2d if the organization I	neld a qualified conservation contribution in t	he form of a conser	vation ease	ement on the	1		
last day of the ta	x year.			Hold at the	End of the	Tay Year		
- Total number of	conconvotion concoments			leiu at the				
		nents						
0	2	fied historic structure included in (a).						
structure listed ir	the National Register	n (c) acquired after 7/25/06, and not on a		an during H				
tax year 🕨		isferred, released, extinguished, or terminate	a by the organization	on during ti	le			
	where property subject to conse							
and enforcement	of the conservation easement	garding the periodic monitoring, inspection in the interview of the second second second second second second s		···· vances a	Yes	No		
6 Staff and voluntee	r hours devoted to monitoring,	nspecting, handling of violations, and enforce	ing conservation ea	isements di	uring the yea	ar		
7 Amount of expens ►\$	es incurred in monitoring, inspe	cting, handling of violations, and enforcing o	conservation easem	ents during	the year			
8 Does each conse and section 170(rvation easement reported or h)(4)(B)(ii)?.	n line 2(d) above satisfy the requirements	of section 170(h)	(4)(B)(i)	Yes	No		
9 In Part XIII, desc include, if applica conservation eas	able, the text of the footnote	orts conservation easements in its reven to the organization's financial statements	ue and expense s that describes the	tatement a organizat	nd balance ion's accou	sheet, and nting for		
Part III Organiza Complete	tions Maintaining Colle	ctions of Art, Historical Treasure wered 'Yes' on Form 990, Part IV	s, or Other Sir , line 8.	nilar Ass	sets.			
historical treasur Part XIII the text	es, or other similar assets he of the footnote to its financia	r FASB ASC 958, not to report in its reve Id for public exhibition, education, or rese I statements that describes these items.	earch in furtherance	e of public	c service, pr	ovide in		
following amount	s relating to these items:	r FASB ASC 958, to report in its revenue or public exhibition, education, or research in				art,		
(i) Revenue incl	uded on Form 990, Part VIII,	line 1		►\$				
(ii) Assets includ	led in Form 990, Part X.							
2 If the organization amounts required	received or held works of art, h to be reported under FASB	nistorical treasures, or other similar assets for ASC 958 relating to these items:	r financial gain, pro	ovide the fo	llowing			
a Revenue include	d on Form 990, Part VIII, line	1		⊳ \$				
b Assets included i	n Form 990, Part X			<u></u> ►\$				
BAA For Paperwork F	Reduction Act Notice, see the	Instructions for Form 990.	A3301L 08/18/20	Sche	aule D (Fori	n 990) 2020		

Schedule D (Form 990) 2020 COMMU				57-075			Page 2
Part III Organizations Mainta	ning Collection	s of Art, His	torical Treasures,	or Other Similar Ass	sets (cor	ntinue	ed)
3 Using the organization's acquisition items (check all that apply):	, accession, and othe	r records, check	any of the following that	make significant use of its	collection		
a Public exhibition		d 🗌 Loai	n or exchange program	1			
b Scholarly research		e 🗖 Othe	er				
c 🗖 Preservation for future gener	ations						
4 Provide a description of the organiz Part XIII.	ation's collections an	d explain how th	ey further the organizatio	on's exempt purpose in			
5 During the year, did the organiza to be sold to raise funds rather the	tion solicit or receiv an to be maintaine	e donations of d as part of the	art, historical treasures organization's collection	, or other similar assets	Yes		No
Part IV Escrow and Custodia line 9, or reported an	Arrangements	. Complete if	the organization a	answered 'Yes' on Fo	orm 990,	Part	IV,
1 a Is the organization an agent, trus on Form 990, Part X?	tee, custodian or ot	her intermediar	ry for contributions or o	ther assets not included	Yes	Î	No
b If 'Yes,' explain the arrangement						L	
					Amount		
c Beginning balance							
d Additions during the year						_	
e Distributions during the year							
f Ending balance							1
2 a Did the organization include an a							No
b If 'Yes,' explain the arrangement]
Part V Endowment Funds. C	omplete if the o	rganization a					
	(a) Current year	(b) Prior y	ear (c) Two years b	ack (d) Three years back	(e) Fou	ir years	back
1 a Beginning of year balance						_	
b Contributions							
c Net investment earnings, gains, and losses							
d Grants or scholarships							
e Other expenditures for facilities and programs.							
f Administrative expenses							
g End of year balance							
2 Provide the estimated percentage	e of the current year	r end balance (line 1g, column (a)) he	ld as:			
a Board designated or quasi-endowm	ent 🕨	010					
b Permanent endowment ►	olo						
c Term endowment ►	00						
The percentages on lines 2a, 2b, ar	nd 2c should equal 10	0%.					
3a Are there endowment funds not in the organization by:	ne possession of the	organization that	t are held and administer	red for the		res	No
(i) Unrelated organizations	M	15 A			3a(i)		
(ii) Related organizations							
b If 'Yes' on line 3a(ii), are the rela							
4 Describe in Part XIII the intended							
Part VI Land, Buildings, and							_
Complete if the organi	zation answered	'Yes' on Fo	orm 990. Part IV. li	ne 11a. See Form 99	0. Part	X. lir	ie 10.
Description of property		st or other basis		(c) Accumulated	(d) Bo		
Description of property	(a) CO:	nvestment)	basis (other)	depreciation	(4) 00		100
1 a Land			160,000			160,	000.
b Buildings			952,303			A CONTRACTOR OF A CONTRACTOR OFTA CONT	114.
c Leasehold improvements.							
d Equipment			3,392	. 3,392.			0.
e Other.			129,353			16,	559.
Total. Add lines 1a through 1e. (Colum		orm 990, Part X					673.

BAA

Schedule D (Form 990) 2020

Schedule D (Form 990) 2020	COMMUNITY FOUNDATI	ON OF THE LOWC	OUNTRY,	57-0756987	Page 3
Part VII Investments – Complete if the	- Other Securities. e organization answered	'Yes' on Form 990	N/A Part IV, line 11b	. See Form 990, Pa	art X, line 12.
(a) Description of security or cate		(b) Book value		uation: Cost or end-of-year ma	
(1) Financial derivatives					
(2) Closely held equity interes	ts				
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
(I)					
Total. (Column (b) must equal Form 9	90, Part X, column (B) line 12.) 🕨		에 오늘 바람이 있는 것이 좋아.		
Part VIII Investments -	Program Related.		N/A	Saa Earm 000 De	vrt V lino 12
(a) Description of	e organization answered	(b) Book value	Method of valuat	ion: Cost or end-of-year	market value
10011	Investment	(b) DOUR Value	W mothod of valuat		
(1)					
(2)					
(3)					
(4) (E)					
(5)					
(6)					
(7) (8)					
(9)					
(10)					
Total. (Column (b) must equal Form 9	90, Part X, column (B) line 13.) 🕨		S	ale d'ince in de	
Part IX Other Assets		N/A			
Complete if the	e organization answered		, Part IV, line 11d	. See Form 990, Pa	art X, line 15
	(a) Des	cription		(b)	Book value
(1)					
(2) (3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
Total. (Column (b) must equa) line 1 5.)		▶	
Part X Other Liabilitie	25.	we 000 Dart IV line 11	a ar 11f Saa Farm 000) Part V line 25	
1.	janization answered 'Yes' on Fo	otion of liability	e of TH. See Form 550		Book value
(1) Federal income taxes	(a) Descrip	dion of hability		(9)	
(2) ANNUITIES PAYAB	T.F.				1,416,800.
	OTHERS-AGENCY FUNDS				1,179,304.
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)	1920				
Total. (Column (b) must equal Form 9	90, Part X, column (B) line 25.)	*****			2,596,104.
2. Liability for uncertain tax positions. tax positions under FASB ASC 740. Ch	In Part XIII, provide the text of the foo	those to the organization's fir	ancial statements that repor	is the organization's liability to	
	eck here it the text of the toothole has		, a , , , , , , , , , , , , , , , , , ,		Form 990) 2020
BAA		TEEA3303L 08/18/20		Schedule D (7 UTTT 33U) 2020

Schedule D (Form 990) 2020 COMMUNITY FOUNDATION OF THE LOWCOUNTRY,	57-0756987 Page 4
Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per	Return. N/A
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
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a Net unrealized gains (losses) on investments.	
b Donated services and use of facilities 2 b	
c Recoveries of prior year grants	
d Other (Describe in Part XIII.).	
e Add lines 2a through 2d	2e
3 Subtract line 2e from line 1	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a Investment expenses not included on Form 990, Part VIII, line 7b 4a	
b Other (Describe in Part XIII.)	
c Add lines 4a and 4b	4c
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).	5
Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses p	
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.	
1 Total expenses and losses per audited financial statements	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a Donated services and use of facilities	
b Prior year adjustments	
c Other losses	4. 100
d Other (Describe in Part XIII.)	
e Add lines 2a through 2d	2e
3 Subtract line 2e from line 1	3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a Investment expenses not included on Form 990, Part VIII, line 7b 4a	
b Other (Describe in Part XIII.)	
c Add lines 4a and 4b.	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	
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.

SCHEDULE I (Form 990)		Gove	ants and Oth ernments, al	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	the United St	is, ates		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Complet	Complete If the organization or the complete of the organization of the term of t	rganization answered 'Yes' on Form 990, Part IV, line 21 or 22. Attach to Form 990. to <i>www.irs.gov/Form990</i> for the latest information.	orm 990, Part IV, line 2). atest information.	1 or 22.		Open to Public Inspection
Name of the organization	COMMUNITY FOUN	FOUNDATION OF THE	THE LOWCOUNTRY,				Employer identification number 57-0756987	ation number 37
Part I General Ir	General Information on Grants and Assistance	ants and Assista	nce					
1 Does the organiza the selection crite	Does the organization maintain records to substantiate the amount of the the selection critieria used to award the grants or assistance?	substantiate the amo	unt of the grants or e?	grants or assistance, the grantees' eligibility for the grants or assistance, and	eligibility for the grants			X Yes
2 Describe in Part IV	V the organization's pro	cedures for monitoring	the use of grant fur	Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.]
Part II Grants an Form 990,	id Other Assistan , Part IV, line 21,	ce to Domestic (for any recipient	Drganizations at that received n	Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Ye 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.		Complete if the organization answered 'Yes' be duplicated if additional space is needed.	tion answered 'Y I space is neede	és' on d.
1 (a) Name and add	(a) Name and address of organization or government	(p) 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) ARTS CENTER OF COASTAL CAROLI 14 SHELTER COVE LANE HILTON HEAD ISLAND, SC 29928	E LANE LANE LAND, SC 29928	57-1035817		65,062.	0.			
(2) BLUFFTON SELF HELP, POST OFFICE BOX 2420 BLUFFTON, SC 29910	HELP, INC X 2420 9910	57-0862658		177,849.	.0			
(3) <u>BOYS & GIRLS CLUBS OF</u> <u>P.O. BOX 1908</u> BEAUFORT, SC 29910	LUBS OF LOWCOUN 9910	57-0811876		81,614.	0.			
(4) HHI DEEP WELL PROJECT POST OFFICE BOX 5543 HILTON HEAD ISLAND, S	<u>PROJECT</u> <u>X 5543</u> LAND, SC 29938	57-0566098		162,950.	0.			
(5) FAMILY PROMISE OF B 164 BLUFFTON ROAD HILTON HEAD ISLAND,	FAMILY PROMISE OF BEAUFORT CN 164 BLUFFTON ROAD HILTON HEAD ISLAND, SC 29910	20-5647589		57,498.	.0			
(6) <u>HHI RECREATION ASSOCIATION</u> - <u>PO BOX 22593</u> - <u>HILTON HEAD ISLAND, SC 299</u> ;	LAND, SC 29925	57-0827128		25,000.	0.			
(7) HILTON HEAD PU 	HILTON HEAD PUBLIC SERVICE DI POST OFFICE BOX 21264 HILTON HEAD ISLAND, SC 29925	57-0680099		194,695.	0 *			
(8) HILTON HEAD REEF FOUNDATION, POST OFFICE BOX 5542 HILTON HEAD ISLAND, SC 22938	REEF FOUNDATION, BOX 5542 ISLAND, SC 22938	57-0948801		16,472.	0.			
2 Enter total numb	Enter total number of section 501 (c)(3) and government organizatio	 and government or one listed in the line 	ganizations listed	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table.				51
BAA For Paperwork	3 Enter lotal number of other organizations insert in the method for Form 990. BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.	see the Instructions	s for Form 990.	· · · · · · · · · · · · · · · · · · ·	TEEA3901L 07/15/20	07/15/20	Schee	Schedule I (Form 990) 2020

chedule I	Schedule (Form 990) 2020 COMMUNITY FOUNDATION OF THE LOWCOUNTRY,	NDATION OF THE	LOWCOUNTRY,		5	57-0756987 Page 2	0
art III	Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part II can be duplicated if additional space is needed.	omestic Individuation is needed.	als. Complete if th	e organization ans	wered 'Yes' on Form 9	990, Part IV, line 22. Part III	ľ
	(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	ľ
-							r i
8							1
m							Î
4							ľ
ы							l i
و							
2							ĺ.
Part IV	Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.	le the information	required in Part I,	line 2; Part III, co	lumn (b); and any othe	er additional information,	

2020	Continuation Page 1 of 13	Employer identification number ちソーハフちら98フ	(Form 990), Part II.)	ption of (h) Purpose of ash grant or ance assistance											Schedule I Cont (Form 990) 2020
		Emplo 57-	ule I (Form	(g) Description of noncash assistance											Š
			nments. (Sched	(f) Method of valuation (book, FMV, appraisal, other)											
lule I (Form 990	ial information for and Part III.		d Domestic Gover	(e) Amount of non- cash assistance											
Continuation Sheet for Schedule I (Form 990)	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 		c Organizations an	(d) Amount of cash grant	22,817.	33,732.	97,579.	.19,200.	64,600.	7,500.	22,075.	201,049.	58,000.	5,500.	TEEA4001L 07/15/20
Continuation	 Attach to F Schedu 		ice to Domesti	(c) IRC section (if applicable)											
		T.OMC.OHNTRY	d Other Assistar	(q)	57-0761297	57-0774530	56-2202319	57-0691109	57-0938469	57-0887278	57-0405847	57-0959206	57-0756987	57-0920882	
		ATTON OF THE	n of Grants and	of organization ent	HONY ORCHESTR	THE LOWCOUNTR	VOLUNTEERS2496	<u>3LUFFTON-HILT</u> <u>23691</u> ND, SC 29925		<u>XVATION LEAGU</u> 9402	<u>E LOWCOUNTRY</u> , 202 01	DICINE CLINIC	<u>DATION</u> <u>PKWYC-1</u> SC 29928	<u>EL_ILL</u> <u>KWYSUITE_K_</u> SC_29926	
		Name of the organization COMMITNTTY FOIINDATION OF THE LOWCOUNTRY	Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I	(a) Name and address of organization or government	- HILTON HEAD SYMPHONY ORCHESTR - POST OFFICE BOX 5757 HILTON HEAD ISLAND, SC 29938	HOSPICE CARE OF THE LOWCOUNTR 119 PALMETTO WAY BLUFFTON. SC 29910	LOWCOUNTRY LEGAL VOLUNTEERS POST OFFICE BOX 2496 BLUFFTON, SC 29910		<u>SECOND_HELPINGS</u> , <u>INC</u> PO_BOX_23621 HILTON_HEAD_ISLAND, SC_29925	SC_COASTAL_CONSERVATION_LEAGU PO_BOX_1765	UNITED_WAY_OF_THE_LOWCOUNTRY, POST_OFFICE_BOX_202 BEAUFORT, SC_29901	VOLUNTEERS IN MEDICINE CLINIC 15 NORTHRIDGE DRIVE HILTON HEAD ISLAND, SC 29926	- JUNIOR JAZZ FOUNDATION - JUNIOR JAZZ FOUNDATION - 1000 WLM HILTON PKWY- C-1 HILTON HEAD ISL, SC 29928	- <u>NATL ALLIANCE-MNTL ILL</u> <u>117 WLM HILTON PKWY- SUITE K</u> HILTON HEAD ISL, SC 29926	

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		ပိ	ntinuation S	Continuation Sheet for Schedule I (Form 990)	ule I (Form 990)	-		2020
			 Attach to Fo Schedul 	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 	al information for Ind Part III.		Conti	Continuation Page 2 of 13
Name of the organization COMMUNITY FOUNDATION OF	TION OF THE LOWCOUNTRY	NTRY,		1			Employer identification number 57-0756987	cation number 3 7
Part II Continuation	s and	ssistanc	e to Domestic	Organizations and	d Domestic Goverr	iments. (Schedu	빌	Part II.)
(a) Name and address of organization or government	organization (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
CHILD ABUSE PREVENTION ASSOC PO BOX 531 BEAUFORT. SC 29901		57-0722206		42,250.	7			
	CHUR	57-0757145		10,000.				
JEWS FOR JESUS 60 HAIGHT STREET SAN FRANCISCO, CA	ET 94-2	94-2222464		20,000.				
MAY RIVER MONTESSORI SCHOOL PO BOX 2557 BLUFFTON, SC 29910		57-0853132		7,500.				
SS		58-2291775		29,309.				
日間には		54-2083947		201,700.				
CROSSROADS_COMM_SUPPT_SERVS PO_BOX_3525BLUFFTON, SC_29910		27-0536683		41,500.				
HILTON HEAD_HUMANE_ASSC 8_SPANISH_WELLS_ROAD HHI, SC 29925	<u>55C</u>	57-0630156		10,881.				
IANDMARK_COLLEGE I_RIVER_ROAD_SOUTH PUTNEY, VT_05346		22-2586208		50,000.				
<u>NTIONAL FNDTION CANCER RESEAR</u> 4600 EAST WEST HIGHWAY		04-2531031		9,528.				
	-			TEEA4001L 07/15/20			Schedule	Schedule I Cont (Form 990) 2020

2020	Continuation Page 3 of 13	Employer identification number		0), Part II.)	n of (h) Purpose of grant or assistance																				Schedule I Cont (Form 990) 2020			
		Employer id		le I (Form 990),	(g) Description of noncash assistance																				Sched			
~			- - (nments. (Schedu	(f) Method of valuation (book, FMV, appraisal, other)																							
ule I (Form 990	al information for Ind Part III.			d Domestic Goverr	(e) Amount of non- cash assistance				1																			
Continuation Sheet for Schedule I (Form 990)	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 			: Organizations and	(d) Amount of cash grant	18,500.		14,975.		50,462.	115,904.		15.000.		13,975.		44,266.		0 200			84,910.		55,000.	TEEA4001L 07/15/20			
				A Damped	ance to Domestic	TTY FOUNDATION OF THE LOWCOUNTRY, Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I	ce to Domestic	(c) IRC section (if applicable)																				
			LOWCOUNTRY,	I Other Assistan	(b) EIN	57-0794878		57-0767384		21-0301794	32-0298086		04-2263040		23-7208194		57-0670742		E8-1630107			57-0923523		57-0727884				
		:	VIION OF THE	n of Grants and	of organization ent	OR THE ARTS REET	OWCOUNTRY FD	1			D 	IR_INSTITUTE	<u>ENEST, ETH F</u>	IE_LIBRARY	SC 29925	ERICA OF BEAU	10	HOUSE_CHARITI	JE	AND CLINIC	JITE 162	SC 29926		10				
		Name of the organization		Part I Continuation	(a) Name and address of organization or government	SC GOV'S SCHOOL FOR THE ARTS 15 UNIVERSITY STREET GREENVILLE, SC 29601	TECH_COLLEGE_OF_LOWCOUNTRY_FD 921 RIBAUT_ROAD	BEAUFORT, SC 29901	THE SANDBOX 18A POPE AVENUE	HHI, SC 29928	BLUFFTON JASPER COUNTY VOLUNT PO BOX 2653 BLUFFTON, SC 29910	DANA FARBER CANCER INSTITUTE	<u>10_BOOKLINE_PLACE_WEST, 6TH_F</u> BROOKLINFMA_02445	HHI FRIENDS OF THE LIBRARY	- PO BOX 21268	MENTAL HEALTH AMERICA OF BEAU	PO BOX 1925 BLUFFTON, SC 29910	<u>RONALD_MCDONALD_HOUSE_CHARITI</u>	- 4710 WATERS AVENUE	PREGNANCY CENTER AND CLINIC	CARDINAL RD, SUITE 162	HILTON HEAD ISL, SC 29926	PO BOX 3725	BLUFFTON, SC 29910				

	Ō	ontinuation §	Continuation Sheet for Schedule I (Form 990)	ule I (Form 990	•		2020
		 Attach to F Schedu 	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 	al information for nd Part III.		Contin	Continuation Page 4 of 13
Name of the organization COMMUNITY FOUNDATION OF	THE LOWCOUNTRY,					Employer identification number 57-0756987	ation number 7
Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule	ts and Other Assistar	ice to Domestic	: Organizations and	Domestic Govern	ments. (Schedul		Part II.)
(a) Name and address of organization or government	on (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
WILLIAM WOODS UNIVERSITY ONE UNIVERSITY AVENUE FULTON, MO 65251	 43-0654876		25,000.				
ALL SAINTS EPISCOPAL CHURCH 3001 MEETING STREET HILTON HEAD ISL, SC 29926	1 1		7,000.				
- <u>COASTAL</u> <u>DISCOVERY MUSEUM</u> - <u>P.O. BOX 23497</u> HILTON HEAD ISL, SC 29925	 57-0801415		24,225.				
FOUNDFOR_EDUCEXCELLENCE 	王 61-1691233		16,350.				
JASPER_CTY_COUNCILL_ON_AGINGP.O. BOX_641	<u>16</u> 57 - 0564656		8,200.				
<u>PROGRAM FOR EXCEPTIONAL PPL</u> <u>39_SHERIDAN_PARK_CIRCLE_2</u> BLUFFTON, SC 29910			32,416.				
SANDALWOOD_COMM_EOOD_PANTRY P_OBOX_5061	<u>11</u> 2766571		84,250.				
DATION LANE, STE SC 29928	<u> </u>		22,340.				
	- <u></u> 61-1691233		144,549.				
<u>BOYS & GIRLS CLUB OF HHI</u> <u>P.O. BOX 22267</u> HILTON HEAD, SC 29925	 57-0811876		121,489.				
			TEEA4001L 07/15/20			Schedule I	Schedule I Cont (Form 990) 2020

Continuation Sheet for Schedule I (Form 990) Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.
Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule
(if applicable)
32-0212924
57-0485356
04-2103637
31-1542599
57-0756987
57-1063332
57-0751835
43-1964461

		ŭ	Continuation \$	tion Sheet for Schedule I (Form 990)	lule I (Form 990	(UCUC
			 Attach to F Schedu 	Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	al information for and Part III.		Contin	Continuation Page 6 of 13
Name of the organization							Employer identification number	ation number
COMMUNITY FOUNDATION OF THE LOWCOUNTRY	TION OF THE	LOWCOUNTRY,	co to Domoctio	Overnizations on	d Domoctic Course	Cohodin		
Part IL Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule 1 (Form 990),	or Grants and	Uther Assistan	ce to nomestic	: Urganizations and	a nomestic Gover	nments. (Scheau		Fart II.)
(a) Name and address of organization or government	organization	(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
THE SALVATION ARMY								
POST OFFICE BOX 105 BEAUFORT, SC 29903	5	58-0660607		7,029.				
UNIVERSITY_OF_SC								
		57-6001153		207,914.				
WORLD AFFAIRS COUNCIL	CIL OF HHI							
P. 0. BOX 22523								
HILTON HEAD, SC 29925	925	57-0942426		10,144.				
<u> </u>	HOSPITAL							
BEAUFORT, SC 29901		57-6000094		17,000.				
HELPING HAND CENTER	R							
1263_COHEN_ROAD								
PINELAND, SC 29934		80-0751064		34,000.				
<u>OSPREY_VILLAGE, INC</u>								
PO BOX 3125 BOX 39910		26-2967726		150,000.				
SAMARITANS PURSE								
<u>PO_BOX_3000</u>								
BOONE, NC 28607	TOOLOD AND			30,000.				
SAVANNAH COUNTRY DAY SCHOOL								
SAVANNAH. GA 31419		58-0655290		334,000.				
AMERICAN RED CROSS	- TRIANGLE							
100 N. PEARTREE LN.								
RALEIGH, NC 27513		53-0196605		5,100.				
AGAWAM_COUNCIL								
- <u>6 FUNDY ROAD' SUITE</u>	E <u>100</u>	00-05770ED		50 000				
ENTRO TH THE NATOS		NC711C7_77		TEEAADON 07/15/20			Schedule I	Schedule I Cont (Form 990) 2020

Name of the organization Name of the organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Part II Community FOUNDATION OF THE LOWCOUNTRY, Part II Community FOUNDATION OF THE LOWCOUNTRY, Part II Communications and Domestic Governments. (Schedule of of of of oten and address of organization (b) EIN (c) IRC section (d) Amount of cash (e) Amount of non- of	 Attach to I Sched 	Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	al information for Ind Part III.		Contin	Continuation Page 7 of
A II Continuation of Grants and Other Ass Name and address of organization (b) EIN or government (b) EIN	ζΥ,				Employer identification number 57-0756987	
	stance to Domesti	c Organizations and	J Domestic Govern	1ments. (Schedu	15	Part II.)
	(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
AMERICAN CANCER SOCIETY	8491	5.229.				
SOUP_KITCH_	2038					
CH		15,912.				
GREATER FAITH INTERNATIONAL M 325 W. CAROLINA AVENUE VARNVILLE, SC 29944 20-3364956	4956 4956	10,500.				
<u>UNDATION</u>	5114	31,250.				
<u>ONAL HABITAT</u>	6245	29,250.				
<u>E THE LOWCO</u> 7 <u>38</u> 2 29925	6509	9,000.				
MAYO CLINIC	7028	15,000.				
OF ORA UITE 10	6556	25,000.				
ESEARCH CENTER MPUS_COMMONS_DRIVE, 600 VA_20191	6006	50,000.				

2020	Continuation Page 8 of 13	Employer identification number		ב מ	(g) Description of (h) Purpose of noncash grant or assistance assistance											Schedule I Cont (Form 990) 2020
•				nments. (Scheaule I (For	(f) Method of (g) Des. valuation (book, nor FMV, appraisal, assi other)								2			
Continuation Sheet for Schedule I (Form 990)	าลl information for and Part III.		Domotion of the second by	a nomestic Goveri	(e) Amount of non- cash assistance											
Sheet for Scheo	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 		Outperinering	C Urganizations an	(d) Amount of cash grant	7,500.	20,000.	11,000.	13,500.	10,000.	180,500.	7,700.	6,394.	10,000.	18.500	TEEA4001L 07/15/20
ontinuation	 Attach to F Schedu 		to to Domocti		(c) IRC section (if applicable)											
0			Dthen Activity	Uther Assistal	(d)	57-0905093	13-3541913	57-0752325	39-0743975	84-1369489	76-0818789	20-2511033	75-0349216	13-1854606	57-0950592	
			THU OF JUNE	I OT GRANTS AND	f organization .nt	ST RIVE		<u>ZAD_ISLAND</u> <u>COURT</u> SC_29928	CONSIN_FOUND_	<u>x</u> <u>ve</u> <u>a</u>	<u>AL_CENTER</u> 930 36	PARTNERS_OF_ REETSUITE_ 9302	N_OF_GREENVI_ ON_STREET 601	THE BLIND GS_ROAD NY_10598	<u>CHURCH OF G</u>	
		Name of the organization	COMMUNITY FOUNDATION OF	Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule	(a) Name and address of organization or government		TEACH FOR AMERICA	TOWN_OF_HILTON_HEAD_ISLAND ONE_TOWN_CENTER_COURT HILTON_HEAD_ISL, SC_29928	UNIVERSITY OF WISCONSIN FOUND 1848 UNIVERSITY AVENUE MADISON, WI 53726		ANTIOCH_EDUCATIONAL_CENTER POST_OFFICE_BOX_1930 RIDGELAND, SC_29936	CHILDREN'S_CANCER_PARTNERS_OF 900_SOUTH_PINE_STREETSUITE_ SPARTANBURG, SC_29302	FIRST_PRESBYTERIAN_OF_GREENVI 200_WEST_WASHINGTON_STREET GREENVILLE, SC_29601		NEW_ABUNDANTLIFE_CHURCH_OF 115FOSTERSTREET	

2020	Continuation Page 9 of 13	Employer identification number 57-0756987	15	(f) Method of (g) Description of (h) Purpose of valuation (book, noncash grant or assistance other) other)											Schedule I Cont (Form 990) 2020
edule I (Form 990)	onal information for II and Part III.		ind Domestic Governments.	(e) Amount of non- cash assistance											
Continuation Sheet for Schedule I (Form 990)	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 		omestic Organizations a	section (d) Amount of cash icable) grant	5,500	8,000	15,000	30,500	30,000	10,000	38,294	8,100	10,000	12,800	TEEA4001L 07/15/20
Continu	► A	LOWCOUNTRY.	d Other Assistance to D	(b) EIN (c) IRC section (if applicable)	26-1640743	02-6000937	06-0646652	57-1106874	45-2588350	84-4394385	25-1380549	47-3007704	30-0223168	57-0470141	
		Name of the organization COMMUNITY FOUNDATION OF THE	Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule	(a) Name and address of organization or government	NEW_DESTINY_CENTER, INC POST_OFFICE_BOX_1018 RIDGELAND, SC_29936	UNITVERSITY OF NEW HAMPSHIRE	YALE_NEW_HAVEN_HOSPITAL POST_OFFICE_BOX_1849 NEW_HAVEN, CT_06508	AGAPE_EAMILY_LIFE_CENTERINC5855_SOUTH_OKATIE_HIGHWAYHARDEEVILLE, SC 29927	<u>BILLY_GRAHAM_EVANGELISTIC_ASS</u> <u>1_BILLY_GRAHAM_PARKWAY</u> CHARLOTTE, NC_28201	<u>BRADY</u> _SOCIAL_ENTERPRISESINC404_SOUTH_AVENUE	<u>COMMULTY FOUND OF WARREN CTY</u>		DISABILITIES FOUNDOF BEAUFORT	FIRST_PRESBYTERIAN_CHURCH_OF P_OBOX_385	

0000	Continuation Page 10 of 13	Employer identification number	57-0756987	nents. (Schedule I (Form 990), Part II.)	(f) Method of (g) Description of (h) Purpose of valuation (book, noncash grant or grant or assistance other)										
Continuation Sheet for Schedule I (Form 990)	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 			Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990),	(d) Amount of cash (e) Amount of non- grant cash assistance	38,294.	26.000.	10,000.	50,000.	6,000.	10,000.	15,716.	30,000.	100.000.	
Continua	► Att		LOWCOUNTRY,	d Other Assistance to Do	(b) EIN (c) IRC section (if applicable)	25-0496976	57-1061916	58-0619033	26-4545377	52-1170830		83-4351075	83-4351075	31-1803122	
		Name of the organization	COMMUNITY FOUNDATION OF THE LOWCOUNTRY	Part II Continuation of Grants and	(a) Name and address of organization or government	GANNON UNIVERSITY		Pres (P-1)	HELPING HAITIAN ANGELS P.O. BOX 692 HAYMARKET, VA 20169	- <u>HH CHAPTER LINKS, INC.</u>		INTLJR_GOLF_ACAD-OLD_CAROLINA26605_BELLA_VISTA_DRIVE HOMEY_IN_HILLS, FL_34737	INTL_JR_GOLF_ACAD-BISHOPSGATE26605_BELLA_VISTA_DRIVE HOWEY IN HILLS, FL 34737		

		ŭ	ontinuation S	Continuation Sheet for Schedule I (Form 990)	ule I (Form 990)			0000
			 Attach to Fo Schedul 	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 	al information for nd Part III.		Conti	Continuation Page 12 of 13
Name of the organization COMMUNITY FOUNDATION OF	THE	LOWCOUNTRY,					Employer identification number 57-0756987	ation number
Part II Continuation	of Grants and Oth	ier Assistano	ce to Domestic	Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments.	I Domestic Goverr	iments. (Schedule	I (Form 990),	Part II.)
(a) Name and address of organization or government	-	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
MOSS CREEK ENDOWMENT FUND P.O. BOX 23019 HILTON HEAD IS, SC 29925	NT FUND 29925	57-0756987		10,000.				
- NAACP_LEGAL_DEFENSE_AND_EDUCA 40_RECTOR_STREETNW_10006	E <u>AND</u> EDUCA _	13-1655255		10,000.				
<u>NATIVE_ISLAND_BUSINESS & COMM</u> <u>P.OBOX_23452</u> HILTON HEAD IS, SC 29925	ISTNESS & COMM	57-1019358		25,000				
	ΤΞ/_INC	52-1053406		10,000.				
<u>PARTNERS IN TRANSITION</u> , <u>P. O. BOX 465</u> RIDGELAND, SC 29936	TION, INC.	84-3203640		6,500.				
PENNSYLVANIA STATE UNIVERSITY 150 SOUTH COLLEGE STREET CARLISLE, PA 17013	UNIVERSITY STREET	23-1610942		38,294.				
PEOPLE FOR PARKS, INC 70 MAIN STREET HILTON HEAD IS, SC 29	3 <u>, INC</u> SC_2926	57-1029113		12,908.				
	<u> </u>	58-1585542		30,000.				
RAVI ZACHARIAS INTERNATIONAL 3755 MANSELL ROAD ALPHARETTA, CA 30022	ERNATIONAL	13-3200719		30,000.				
WELLSPRING_INTERMATIONAL 3755_MANSELL_ROAD ALPHARETTA, GA_30022	T <u>TONAL</u>	46-2683948		30,000.				
1				TEEA4001L 07/15/20			Schedule I	Schedule I Cont (Form 990) 2020

2020	Continuation Page 13 of 13	Employer identification number 57-0756987	(Form 990), Part II.)	n of (h) Purpose of grant or assistance			Â				Schedule I Cont (Form 990) 2020
		Employer identificati 57-0756987		(g) Description of noncash assistance							Sched
~			nments. (Schedu	(f) Method of valuation (book, FMV, appraisal, other)							
ule I (Form 990	al information for and Part III.	>	d Domestic Govern	(e) Amount of non- cash assistance							
Continuation Sheet for Schedule I (Form 990)	 Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III. 		Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule	(d) Amount of cash grant	10,000.	30,000.					TEEA4001L 07/15/20
ontinuation \$	 Attach to F Schedu 		ice to Domestic	(c) IRC section (if applicable)							
J		LOWCOUNTRY .	I Other Assistar	(b) EIN	32-0161008	84-0385934					
		ATION OF THE	n of Grants and	of organization lent	TION	OPING_GLOBAL E C0_80903					
		Name of the organization COMMUNITY FOUNDATION OF	Part II Continuatio	(a) Name and address of organization or government	WORKFIRST_FOUNDATION 228_EAST_45TH_STREET NEW YORK, NY 10017	YOUNG_LIFE_DEVELOPING_GLOBAL 420_NORTH_CASCADE_AVE COLORADOSPRINGS, CO 80903					

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

► Attach to Form 990.

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

Open to Public Inspection

		_
Name of the organization	COMMUNITY	FO
	INC.	

ITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number 57-0756987

Par	t 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	Metho noncash	(d od of d contrib	etermin	ing nounts
1	Art – Works of art							
2	Art – Historical treasures.							
3	Art – Fractional interests.							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities – Publicly traded	X	53	1,850,142.	AVG HI	GH/I	JOW	
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							
20 21	Taxidermy							
21	Historical artifacts							
23	Scientific specimens					_		
24	Archeological artifacts							
25	Other► ()							
26	Other► ()							
27	Other ► ()							
28	Other► ()							
29	Number of Forms 8283 received by the organization d	luring the tax	year for contributions for	r which the	29			
	organization completed Form 8283, Part V, Donee	e Acknowled	gement	- 1839-01207 NA MARONONALS	29		Yes	No
							Tes	NO
30a	During the year, did the organization receive by contri	bution any pr	operty reported in Part I	, lines 1 through 28, that		W an		
	it must hold for at least three years from the date	of the initial	contribution, and which	ch isn't required to be u	used	20		17
	for exempt purposes for the entire holding period	? a	PT	55N. DAGA - K	10000 · • 00000	30 a		X
	If 'Yes,' describe the arrangement in Part II.					7405 I.		
31	Does the organization have a gift acceptance poli	cy that requi	res the review of any r	nonstandard contributio	ns?	31		X
32a	Does the organization hire or use third parties or noncash contributions?					32 a		Х
b	If 'Yes,' describe in Part II.							
	If the organization didn't report an amount in colu describe in Part II.	mn (c) for a	type of property for w	hich column (a) is cheo				
BAA	For Paperwork Reduction Act Notice, see the Ins	tructions fo	r Form 990.		Schedu	le M (F	orm 99	0) 2020

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.

SCHEDULE M - ADDITIONAL INFORMATION

COLUMN B REPORTS 53 SEPARATE STOCK CONTRIBUTIONS

57-0756987

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047
2020
Open to Public Inspection

Employer identification number Name of the organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 INC

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

COMMUNITY FOUNDATION OF THE LOWCOUNTRY PAID SALARIES TO MAINTAIN THE FUNCTIONS OF THE FOUNDATION AS STATED IN THE MISSION STATEMENT.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE ANNUAL FORM 990 IS PREPARED BY THE FOUNDATION'S INDEPENDENT AUDITORS. AFTER THE COMPLETED FORM 990 IS REVIEWED BY THE FOUNDATION'S VP FOR FINANCE/ADMINISTRATION AND PRESIDENT/CEO, AN ELECTRONIC COPY OF THE FORM IS THEN PROVIDED TO ALL FOUNDATION

DIRECTORS WITH A 5 DAY COMMENT PERIOD BEFORE THE FORM IS FILED WITH THE IRS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES INCREASES FOR THE CEO ARE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS UPON RECEIVING PERFORMANCE COMMENTARY BY THE BOARD OF DIRECTORS AND BEING PRESENTED WITH STUDIES SHOWING COMPARABLE WAGE DATA FROM THE COUNCIL ON FOUNDATIONS AND FORM 990 OF COMPARABLE LOCAL NONPROFITS. APPROVAL OF OTHER KEY EMPLOYEE WAGES FOLLOWS A SIMILAR REVIEW OF COMPARABLES, BUT IS MADE BY THE CEO.

FORM 990 . PART VI. LINE 17 - LIST OF STATES WHICH THIS RETURN IS FILED

AK AL AR CA CO CT DC FL GA IL KS KY MA MD ME MD MI MN MO MS NC ND NH NJ NY OH OK OR PA RI SC TN UT VA WA WI WV

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

BOARD MAKES AUDIT AND ANNUAL REPORT AVAILABLE ON ITS OWN WEBSITE. BOTH ARE AVAILABLE UPON REQUEST AS WELL. FORM 990 IS ALSO AVAILABLE UPON REQUEST.

SCHEDULE R (Form 990)	Re Complete	Related Organizations and Unrelated Partnerships Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.	Janizations and Unrelated Partnerships cation answered 'Yes' on Form 990, Part IV, line 33, 34, 35b Attach to Form 990.	ed Partnersh Part IV, line 33, 34	ips , 35b, 36, or 37.		OMB No.	OMB No. 1545-0047	
Department of the Treasury Internal Revenue Service	•	Go to www.irs.gov/Form990 for instructions and the latest information.	990 for instructions and	I the latest informa	ttion.		Open t Insp	Open to Public Inspection	14
	COMMUNITY FOUNDATION OF I INC.	THE LOWCOUNTRY,				Employer identification number 57-0756987	tification num 987	ber	
Part I Identification	Identification of Disregarded Entities. Co	Complete if the organize	e organization answered 'Yes' on Form 990, Part IV, line 33.	s' on Form 990	Part IV, line 3	~			
Name, address, and EIN	H EIN (if applicable) of disregarded entity	ity Primary activity		(c) Legal domicile (state or foreign country)	Total income	(e) End-of-year assets	Direct	(f) Direct controlling entity	βL
(1)		1 1 1							1
(2)									I
(3)									1
Part II Identification of Related had one or more related	Identification of Related Tax-Exempt Organizations. Complete if the c had one or more related tax-exempt organizations during the tax year.	Janizations. Complete nizations during the t	Complete if the organization answered 'Yes' ring the tax year.	answered 'Yes	s' on Form 990,	on Form 990, Part IV, line 34, because it	, becaus	e it	Ĩ
Name, address, and	(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Exempt Code section	Public charity status (if section 501 (c)(3))	tus Direct controlling (3))		(g) Sec 512(b)(13) controlled entity?	(13) ntity?
								Yes	Ŷ
(1) THE JIM AND MARGARET 4 NORTHRIDGE DRIVE, S HILTON HEAD ISLAND, S 27-1777206	MARGARET KRUM FOUNDATI DRIVE, SUITE A ISLAND, SC 29925		SC	501 (C) (3)		N/A			×
(2)									Î
(3)									l
(4)									
BAA For Paperwork Rec	BAA For Paperwork Reduction Act Notice, see the Instructions for Form	ions for Form 990.	-	TEEA5001L 07/15/20		Sch	Schedule R (Form 990) 2020	orm 990) 2	2020

Schedule R (Form 990) 2020	COMMUNITY FO	FOUNDATION OF	N OF THE	LOWCOUNTRY,					57-0	57-0756987	Page 2	2
Part III Identification o	Identification of Related Organizations Taxable as a Partnership. Complete if the organization because it had one or more related organizations treated as a partnership during the tax year.	iizations ated orga	Taxable as nizations tr	a Partnership. eated as a part	. Complete thership du	Complete if the organization answered nership during the tax year.	ition answe ar.	'Yes'	on Form 990, Part IV, line 34,	, Part IV,	line 34,	1
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	ome Share of total ted, income s		(g) Share of end-of-year assets a	Dispropor- tionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	or Percentage g ownership	
												1
(2)												Ť.
(3)												
Part IV Identification o	Identification of Related Organizations Taxable as a Corporation line 34, because it had one or more related organizations treated	nore rela	Taxable as ted organiz	a Corporation or Trust. Complete if the organization answered 'Yes' on Form 990, Part IV, ations treated as a corporation or trust during the tax year.	or Trust. Case a corpor	or Trust. Complete if the organization answers as a corporation or trust during the tax year.	organizatic	n answei ax year.	'ed 'Yes' on F	orm 990,	Part IV,	ĩ
(a) Name, address, and EIN of related organization	of related organizati		Primary activity ((c) Legal domicile (state or foreign country)	(d) Direct controlling entity	Type of entity (C corp, S corp, or trust)	(f) Share of total income		Share of end-of- year assets	(h) Percentage ownership	Sec 512(b)(13) controlled entity?	~
<u>(</u> <u>)</u>												Î Î
<u>(2)</u>												Î
(3) 												r i
BAA				TEEA5002L	002L 07/15/20		-	-	SC	chedule R (F	Schedule R (Form 990) 2020	0

	e 34, 35b, or 36.	
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes
Barnig the tax year, and the organization engage in any of the following transactions with one of more briaded organizations listed in Farts in Y. Receipt of (i) interest, (ii) annuities, (iii) rovalties, or (iv) rent from a controlled entity.		0
Gift, grant, or capital contribution to related organization(s)	1b	
Gift, grant, or capital contribution from related organization(s)	1c	0
d Loans or loan guarantees to or for related organization(s).	1d	P
Loans or loan guarantees by related organization(s)	1e	0
Dividends from related organization(s)	11	
Sale of assets to related organization(s).	1	
Purchase of assets from related organization(s)	1h	
Exchange of assets with related organization(s)	11 Ji	
Lease of facilities, equipment, or other assets to related organization(s).	11	
Lassa of facilities anuinment or other secate from related orosenization(s)	4-	د
		< .
m Performance of services of membership of fundraising solicitations by related organization(s)		E
Sharing of facilities, equipment, maining lists, or other assets with related organization(s)		c
Sharing of paid employees with related organization(s).		0
n Reimbursement paid to related organization(s) for expenses	-	6
g Reimbursement paid by related organization(s) for expenses		
Other transfer of cash or property to related organization(s).	<u>11</u>	<u>ь</u>
Other transfer of cash or property from related organization(s).	1	s
If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		
(b) Transaction Transaction type (a-s)	Amount involved Method of determining amount involved	of determinition

Schedule R (Form 990) 2020 COMMUNITY FOUNDATION OF THE Part VI Unrelated Organizations Taxable as a Partnership.	COMMUNITY FOUNI	FOUNDATION OF THE xable as a Partnership		<u>RY,</u> f the organi	LOWCOUNTRY, Complete if the organization answered 'Yes' on Form 990.	ed 'Yes' on Fo	nm 990. Pa	57-0756987 Part IV. line 37	6987	Page 4
1 9 -	ch entity taxed as a ation. See instructio	i partnership through ons regarding exclusi	which the organiz on for certain inve	zation conducte estment partner	d more than five pe	ercent of its activiti	ies (measured	by total assets or g	dross	
(a) Name, address, and EIN of entity	Primary activity	Legal (c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under sections 512-514)	Are all partners section 501(c)(3) organizations? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?	Code V-UBI amount in box 20 of Schedule (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
(1)										
(2)										
(3)										
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Part VII Supplemental Information Provide additional information for responses to questions on Schedule R. See instructions.

PART VII - SUPPLEMENTAL INFORMATION

IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

THE JIM AND MARGARET KRUM FOUNDATION IS OPERATED BY THE SAME ADMINISTRATIVE STAFF AS COMMUNITY FOUNDATION OF THE LOWCOUNTRY AND IS INCLUDED IN THE SAME CONSOLIDATED AUDITED FINANCIAL STATEMENTS, ALTHOUGH THEY FILE SEPARATE FORM 990'S AND HAVE SEPARATE BOARDS OF DIRECTORS. A MAJORITY OF THE JIM AND MARGARET KRUM FOUNDATION'S BOARD OF DIRECTORS IS APPOINTED BY COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S DIRECTORS.

Levier.	990			GMB N5_1545-0047
	January 2020;	Return of Organization Exempt From Inc. Under section 501(c), 52/, or 494/(a)(1) of the Internal Revenue Code (except	and a second	2019
jepa Men	Intent of the Treasury at Revenue Service	 Do not enter social security numbers on this form as it may be ma Go to www.irs.gov/Form990 for instructions and the latest in 		Open to Public Inspection
Ą	For the 2019 calendar	year, or tax year beginning 7/01 , 2019, and endir		, 2020
В	Name strange IX Initial recurs <	MMUNITY FOUNDATION OF THE LOWCOUNTRY, NORTHRIDGE DRIVE, SUITE A INTON HEAD ISLAND, SC 29925 Name and add ess of purcipal officer: AME AS C ABOVE	57-075 E feleptione m	umbe 1 9100 5 9,405,315 subsciencies? Yes X N weed? Yes N
	Tax exemptionatius; X	501(s)(3) 501(c) () * (insertinol) 4947(a)(1) or 527		- 1.51.54-11.9 (a)
J	Website: - WWW.	CF-LOWCOUNTRY.ORG	H(c) Group exemption mome	•
ĸ	Form of organizations X	Colporation Prus: Association Officer* L Year of formal	ton 1994 Misiele	ot legal com cilo: SC.
Pa	rt I Summary			
Sovernance	2 Check this box 1 3 Number of votin			
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Part II Signature Block

Under penalties of portury. Electric that there examines that is the context of scoregony for schedules and statements, and to the best of my knowledge and context is a context was complete. Seclaration of prepare that any knowledge.

Sign Here		Date		
Here	VIC	E PRESIDEN	r	
Paid	Show yoe prepare to ments BRADINEY A. LUCAS, CPA AND CAMPACIAN COA 11/2/20	Check il se temp byod	PDD P00022914	
Preparer Use Only	Emis name * LUCAS & ASSOCIATES CPAS, P.C. Fumis address * PO BOX 15699	Fun's EIN • 4	6-2977721	
	SAVANNAH, GA 31416	Phone no (9)	12) 777-693	86
May the IRS	discuss this return with the preparer shown above? (see instructions).		X Yes	No
BAA For Pa	perwork Reduction Act Notice, see the separate instructions. TEEA0101L C	01/21/20	Form 990	(2019

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Par	t III Statement of Program Service Accomplishments			
1	Check if Schedule O contains a response or note to any line in this Part III.		0.01/0/00/0	71110
1	Briefly describe the organization's mission: THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY RESOURCES, AND NEEDS.	CONNECTIN	G PE	OPLE,
2	Did the organization undertake any significant program services during the year which were not listed on the pri	101		
	Form 990 or 990-EZ?		Yes	X
	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 se	rvices?	Yes	X
	If "Yes," describe these changes on Schedule O.			
4	Describe the organization's program service accomplishments for each of its three largest program service Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocation and revenue, if any, for each program service reported.	vices, as measur ns to others, the	total e	expense xpense
1 -	a (Code:) (Expenses \$ 8,952,459. including grants of \$ 6,999,002.) (F	Rovenue \$	-	
	THE MAJORITY OF THESE ORGANIZATIONS SERVE TO ENHANCE THE QUALITY IN THE SOUTH CAROLINA LOWCOUNTRY. COMMUNITY FOUNDATION OF THE LOU COMMUNITY LEADERSHIP THROUGH PROVIDING INFORMATION, ORGANIZATION NETWORKING, AND CONVENINGS IN SUPPORT OF THE NONPROFIT SECTOR IN	WCOUNTRY P DEVELOPME	ROVII NT,	
41	COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEE. ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE PROCESS OF EV.			
41	COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEE.	S AND OFFI		
	COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEE. ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE PROCESS OF EV. GRANT MONEY TO DESERVING CHARITIES.	S AND OFFI ALUATING A		
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4 c	COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEE. ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE PROCESS OF EV. GRANT MONEY TO DESERVING CHARITIES.	S AND OFFI ALUATING A		
4 0	COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S FUND ADMINISTRATIVE FEE. ARE USED TO MAINTAIN CURRENT FUNDS AND FURTHER THE PROCESS OF EV. GRANT MONEY TO DESERVING CHARITIES. GRANT MONEY TO DESERVING CHARITIES. (Code:)(Expenses \$ including grants of \$)(F THE FOUNDATION'S ADDITIONAL PROGRAM EXPENSES AID THE FOUNDATION FUNCTIONS WITH THE MISSION.	S AND OFFI ALUATING A		

HE LOWCOUNTRY,

57-0756987

Page 3

Pa	rt IV	Checklist of Required Schedules			
				Yes	No
1		e organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete dule A	1	Х	
2	Is the	e organization required to complete Schedule B. Schedule of Contributors (see instructions)?	2	X	
3		ne organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates ublic office? If 'Yes,' complete Schedule C, Part I.	3		X
4	Secti m eff	on 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election ect during the tax year? If 'Yes,' complete Schedule C, Part II.	4		Х
5	Is the asses	e organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, ssments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.	5		Х
6	to pro	ne organization maintain any donor advised funds or any similar funds or accounts for which donors have the right ovide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D,	6	X	
7	Did th envir	ne organization receive or hold a conservation easement, including easements to preserve open space, the onment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.	7		Х
8		he organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' plete Schedule D, Part III	8		х
9	for an	ne organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian mounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation ces? If 'Yes,' complete Schedule D, Part IV.	9		х
10	Did ti or in	he organization, directly or through a related organization, hold assets in donor-restricted endowments quasi endowments? If 'Yes,' complete Schedule D, Part V	10		х
11		organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, as applicable.			
ģ	a Did th D, Pa	ne organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule art VI	11 a	x	
9		ne organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total ts reported in Part X, line 16? If 'Yes,' complete Schedule D. Part VII	11 b		Х
		ne organization report an amount for investments program related in Part X, line 13, that is 5% or more of its total ts reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.	11 c		х
-		ne organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported art X, line 16? If 'Yes,' complete Schedule D, Part IX	11 d		х
d	e Did I	he organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	Х	
		ne organization's separate or consolidated financial statements for the tax year include a footnote that addresses organization's fiability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f		x

BAA	TEEA0103L 07/31/19	Form	990 (201
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	х	
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
20a	Did the organization operate one or more hospital facilities? If 'Yes.' complete Schedule H	20a	_	Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19		X
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		Х
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		Х
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		X
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		Х
	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	145		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12 b		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.	12a		Х
		1		_

	t IV Checklist of Required Schedules (continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22	Tes	X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J	23	х	
24	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No. 'go to line 25a.	24a		X
	Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?	245		
3	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		
3	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25	a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part L.	25a		X
	b) is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part It	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If 'Yes,' complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			1
	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV	28a		Х
	A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV	28b	1	Х
	c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If Yes,' complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	Х	

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation

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50	contributions? If 'Yes,' complete Schedule M.	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	37		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X	
35 a	a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
ł	b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI,	37		Х
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	X	
Par	rt V Statements Regarding Other IRS Filings and Tax Compliance			-
_	Check if Schedule O contains a response or note to any line in this Part V			
1.	- Enter the sumber reported in Roy 2 of Form 1096 Enter (1) if not applicable	1	Yes	No
	a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 7 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	Х	1

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Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V Yes No 2 a Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax State-ments, filed for the calendar year ending with or within the year covered by this return. 2a 19 X 5 If at least one is reported on line 2a, did the organization file all required lederal employment tax returns? 2b Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). 3 a Did the organization have unrelated business gross income of \$1,000 or more during the year? Х 3a b If 'Yes,' has it filed a Form 990- f for this year? If 'No' to line 3b, provide an explanation on Schedule 0 -3b 4 a At any time during the calendar year, did the organization have an interest in, or a signature or other author ty evel, a financial account in a foreign country (such as a bank account, securities account, or other if nancial account? X 4a 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). X 5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a b Did any taxable party notify the organization that it was on is a party to a prohibited tax she for transaction? X 5 b c If 'Yes,' to line 5a or 5b, did the organization life Form 8886-1? 5c 6 a 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? X 6a bilf 'Yes,' did the organization include with every solicitation an express statement that such contributions or griss 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 X services provided to the payor? 7a b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Х Form 8282? 7c d If 'Yes,' indicate the number of Forms 8282 filed during the year 7 d X e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Х f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f g If the organization received a contribution of qualified intellectual property, did the organization file Form 8399 as required? 7 g 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

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16 Is the organization an educational institution subject to the section 4968 excise tax If 'Yes,' complete Form 4720, Schedule O.	on net investment income?	16	X
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1 excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	,000,000 in remu≘ers; on or	15	X
b If 'Yes.' has it filed a Form 720 to report these payments? If 'No,' provide an explo	nation on Schedule C	14b	1
14a Did the organization receive any payments for indoor lanning services during the t		14 a	X
c Enter the amount of reserves on hand			
b Enter the amount of reserves the organization is required to maintain by the states which the organization is licensed to issue qualified health plans.	136		
Note: See the instructions for additional information the organization must report of	in Schedule C.		
a is the organization licensed to issue qualified health plans in more than one state?	101	13a	-
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			10-1
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the ye	ar 12b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 99	0 in lieu of Form 1041?	12a	
b Gross income from other sources (Do not net amounts due or paid to other source against amounts due or received from them.)	s 11 b		-
a Gross income from members or shareholders	11 a		
11 Section 501(c)(12) organizations. Enter:			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facil	ities 10 b		
a Initiation fees and capital contributions included on Part VIII, line 12	10 a		
10 Section 501(c)(7) organizations. Enter:			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or r	elated person?	9 b	X
a Did the sponsoring organization make any taxable distributions under section 4966	?	9a	X
9 Sponsoring organizations maintaining donor advised funds.			
organization have excess business holdings at any time during the year?	Contraction of the second s	8	

	Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI		+13.1=		. []
Sect	ion A. Governing Body and Management		- 1	Vee	L NI
1.2	Enter the number of voting members of the governing body at the end of the tax year	1a 19	-	Yes	N
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	10			
	Enter the number of voting members included on line 1a, above, who are independent	1b 19			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relations officer, director, trustee, or key employee?	hip with any other	2		X
3	Did the organization delegate control over management duties customanly performed by or under II of officers, directors, trustees, or key employees to a management company or other persor	ne direct supervision	3		X
	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**********************	4		>
5	Did the organization become aware during the year of a significant diversion of the organiza	tion's assets?	5	1	X
6	Did the organization have members or stockholders?		6		У
	Did the organization have members, stockholders, or other persons who had the pewer to elect or a members of the gevenning pody?	ppoint one or more	7 a		X
	Are any governance decisions of the organization reserved to (or subject to approval by) me stockholders, or persons other than the governing body?	embers,	7b		X
	Dia the organization contemporandously document the meetings hald or written actions undertaken the tellowing:	euring the year by			
а	i ne gaverring body?		8a		
	Each administed with authority to set on penalt of the governing body?		8 b	X	
	is there any officer id rector, trustee, or key employee listed in Part V1, Section A, who can organization's mailing address? <i>If 'Yes,' provide the nomes and addresses on Schedule O</i>		9		2
sect	ion B. Policies (This Section B requests information about policies not red	quired by the Internal Re	event		1
10.5	Did the arganization have local chapters, pranches, or at liptos?		10 a	Yes	N
ь	in "Yes" did the organization nave written privales and procedures governing the activities of such chaplers, affiliates, cheracions are consistent with the organization's exemptiouchoses?	and pranches to ensure their	10 b		
	mas the organization on a load a complete copy of this. Four 200 to all members of its governing body before filling the	farm?	11 a		
	Descripe in Schedule Olthe process, if any, used by the prgaturation to review this Form 99				
	Did the organization have a written conflict or interest policy? If 'No,' go to line 13		12 a	Х	
	Word officers, chectors, of trustees, and key employees required to disclose onnually interests that to conflicts?		12 b	Х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If ' Schedule O how this was done.		12 c		
13	Did the organization have a written whistleblower policy?		13	X	-
14	Did the organization have a written document reterition and destruction policy?		14	Х	-
	Did the process for determining compensation of the following persons include a review and approvi persons, comparability data, and contemporaneous substantiation of the deliberation and de The exception of the OFO. Exception Department of the deliberation and de	ecision?	15.0	X	
	The organization's CEO, Executive Director, or top management official		15 a 15 b		-
D	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).	***********************	150	Л	-
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or simila taxable entity during the year?	r arrangement with a	16a		2
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evalu- participation in joint venture arrangements under applicable federal tax law, and take steps	ate its to safeguard the			
	organization's exempt status with respect to such arrangements?		16 b		
	ion C. Disclosure List the states with which a copy of this Form 990 is required to be filed SEE SCHEDUI	EO			_
17 18	List the states with which a copy of this Form 990 is required to be filed <u>SEE_SCHEDUI</u> Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable available for public inspection, Indicate how you made these available. Check all that apply.		01(c)(3)s or	ily)
	X Own website X Another's website X Upon request 0t	ner (explain on Schedule O)	his to		
19 20	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest the public during the tax year. SEE SCHEDULE O State the name, address, and telephone number of the person who possesses the organization's bill		idle (ö		
20	NICOLE CHARLES 4 NORTHRIDGE DRIVE, SUITE A HILTON HEAD I		-681	-91	00
	NTCOTT OUTUTIO I NOWTHINTOG DUTAD' DOTTO II UTUTON HEUD I	ATTEN AA PAAPA AIT		A CARLON A	1
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

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

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

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

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

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

See instructions for the order in which to list the persons above.

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

	T 1 1 1 1 1	11.5		(C)				0.11		
(A) Name and title	(B) Average hours	Pos than is	ition n one s both dir	(do n box, an c ector	officer /Irust	eck more ss person and a ee)		(D) Reportable compensation from	(E) Reportable compensation from	(F) Estimated amount of other
	per week (list any hours for related organiza- tions below dotted line)	or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	(W-2/1099-MISC)	compensation from the organization and related organizations
(1) CHRISTOPHER KERRIGAN PRESIDENT & CEO				x				211, 387.	0.	0
(2) SHEILA MAHONY DIRECTOR	2	x		x	2			0.	0.	0
(3) DAVID WETMORE TREASURER		x		x			1	0.	0.	0
(4) SANDY BENSON DIRECTOR	20	x						0.	0.	0
(5) JAMES ALLHUSEN CHAIRMAN	20	x		x				0.	0.	0
(6) ALLEN WARD 2ND VICE CHAIR	20	x						0.	0.	C
7 AL PANU DIRECTOR		x			<u>S</u>			0.	0.	C
(8) GEOFF BLOCK DIRECTOR	2	x		1		1		0.	0.	C
(9) YVONNE CURL DIRECTOR	20	x			1.00			0.	0.	C
(10) CHERYL MCKAY COMES DIRECTOR		x						0.	0.	C
(11) DOUG FLETCHER DIRECTOR		x						0.	0.	C
(12) SHIRLEY PETERSON DIRECTOR		x						0.	0.	C
(13) PAUL MOERI DIRECTOR	20	x						0.	0.	C
DIRECTOR	20	x						0.	Ο.	C

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 Part VII
 Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)
 Page 8

(A) Name and title	(B) Average hours per	(do box	not c	Pot	C) silion erson direct	e than is bott or/trus	one h an	(D) Reportable	(E) Reportable	(F) Estimated amount
	week (list any hours for related organiza - tions below dotted line)	or director	1-1	-	Key employee	Highest compensated employee		compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	of other compensation from the organization and related organizations
(15) JERILYN FARREN	2									
1ST VICE CHAIR	0	X		X				0.	0.	0.
(16) DAVID ROSENBLUM DIRECTOR		x						0.	0.	0.
(17) MICHAEL MARKS DIRECTOR	20	x		5				0.	0.	0.
(18) JACKIE ROSSWURM	40	1.1								
PRESIDENT & CEO	0	X		х	k		1	0.	0.	0.
(19) ARNO DIMMLING	2								1	
DIRECTOR	0	X						0.	0.	0.
(20) LINDA FIORE DIRECTOR	20	x		J				0.	0.	0.
(21) D.K. SPENCER PRESIDENT & CEO	40			x				0.	0.	0.
(22)										
(23)										
(24)										
(25)							-			

16	Subtotal.	211,387.	0.		0.
	Total from continuation sheets to Part VII, Section A	0		_	
	Total (add lines 1b and 1c)	211,387.	0.	-	0.
	Total number of individuals (including but not limited to those listed above) who received			on	0.
	from the organization > 1	aller a strate and strategy and a strategy and the			
				Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or high on line 1a? If 'Yes,' complete Schedule J for such individual	nest compensated employee	<u>8</u>		₹75)÷1 X
4	For any individual listed on line 1a, is the sum of reportable compensation and oth the organization and related organizations greater than \$150,000? If 'Yes,' complete such individual.	er compensation from te Schedule J for	4	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelate for services rendered to the organization? If 'Yes,' complete Schedule J for such p	d organization or individual			X
Sec	tion B. Independent Contractors				
1	Complete this table for your five highest compensated independent contractors that compensation from the organization. Report compensation for the calendar year ending w	t received more than \$100,000 with or within the organization's ta) of ax year.		
	(A) Name and business address	(B) Description of services	Comp	(C) iensatio	n
2	Total number of independent contractors (including but not limited to those listed above) \$100,000 of compensation from the organization F 0	who received more than			
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Part	t VIII Statement of Revenue	the state of the state	Ú.		ī
	Check if Schedule O contains a response or note to any	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from t under section: 512-514
nts	1 a Federated campaigns 1a				
Grai	b Membership dues 1b				
Am Am	c Fundraising events 1c				
Gif	d Related organizations 1 d				
ns,	e Government grants (contributions). 1 e f All other contributions, gifts, grants, and				
utio	similar amounts not included above 11 6, 609, 496.				
Contributions, Gifts, Grants and Other Similar Amounts	g Noncash contributions included in lines Ta-1f. 1g 671, 268.				
hue	h Total. Add lines 1a-1f.	6,609,496.			
the second se	Business Code	0,000,190.			
venue	2a ADMINISTRATIVE FEE INCOME 522299	792,975.	792,975.		
Rei	b				
vice	С				
Ser	d				
am	e				
Program Service Re	f All other program service revenue	700 075			
<u>n</u>	E Contraction of the Contraction	792,975.		1	-
	3 Investment income (including dividends, interest, and other similar amounts).	1,252,857.	1,252,857.		
	4 Income from investment of tax-exempt bond proceeds.				
	5 Royalties				
	(i) Real (ii) Personal				
	6 a Gross rents				
	b Less; rental expenses 6b c Rental income or (loss) 6c 16,100.		1 A A A A A A A A A A A A A A A A A A A		
	c Rental income or (loss) 6c 16,100.	16,100.	16,100.		
	7 a Gross amount from (i) Securities (ii) Other	10,100.	10,100.		
	sales of assets				-
	other than inventory b Less: cost or other basis				
	and sales expenses 7b				
	c Gain or (loss)				
-	d Net gain or (loss).	733,888.	733,888.		
ne	8 a Gross income from fundraising events				
Other Revenue	of contributions reported on line 1c).				
Re	Sce Part IV, line 18				
ler	b Less: direct expenses				
đ	c Net income or (loss) from fundraising events				
0	9 a Gross income from gaming activities.				-
	See Part IV, line 19. 9a				
	b Less: direct expenses 9b c Net income or (loss) from gaming activities				1
	10 a Gross sales of inventory, less returns and allowances 10 a				
	b Less: cost of goods sold 10b				
-	c Net income or (loss) from sales of inventory.				
ns	Business Code				
neo neo	11a				
ren	D				
Miscellaneo Revenue	d All other revenue				
Mis	e Total. Add lines 11a-11d				
-	12 Total revenue. See instructions	9,405,316.	2,795,820.	0.	
-	Turner - Australia and Australia and Australia and Australia and Australia and Australia	2/100/2101	-11201020.1	V.	Form 990 (20

a Management.

bLegal

c Accounting

d Lobbying

e Professional fundraising services. See Part IV, line 17

f Investment management fees.

g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule 0.)

12 Advertising and promotion

Seci	tion 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a re	I THE WHEN IN THE REPORT OF TH		and the second	
	not include amounts reported on lines 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 Grants and other assistance to domestic individuals. See Part IV, line 22	6,999,002.	6,999,002.		
3	Grants and other assistance to foreign organizations, foreign governments, and for- eign individuals. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members. Compensation of current officers, directors, trustees, and key employees.	391,502.	70,612.	180,772.	140,118
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0
7	Other salaries and wages.	526,110.	94,888.	242,927.	188,295
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	20,464.	3,691.	9,449.	7,324
9	Other employee benefits	72,673.	13,107.	33,556.	26,010
10	Payroll taxes.	64,911.	11,707.	29,972.	23,232
11	Fees for services (nonemployees):				

16,689.

21,100.

14,432.

94,184.

94,184.

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16,689.

21,100.

6,523.

7,909.

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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 I if following SOP 98-2 (ASC 958-720)				
25	Total functional expenses. Add lines 1 through 24e	10,220,341.	8,952,459.	770,334.	497,548.
(e All other expenses	71,923.	27,551.	31,095.	13,277.
(CHG IN SPLIT INTEREST VALUE	82,915.	82,915.		
	FUNDRAISING	91,383.			91,383.
I	P FUND ADMIN FEE	691,061.	691,061.		
	PROGRAM EXPENSES	860,528.	860,528.		
24	covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
23	Insurance.	26,781.		26,781.	
22	Depreciation, depletion, and amortization	44,889.		44,889.	
21	Payments to affiliates				
20	Interest				
19	Conferences, conventions, and meetings	16,450.		16,450.	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
17	Travel.	3,213.	3,213.		
16	Occupancy.	4,694.		4,694.	
15	Royalties				
14	Information technology	58,476.		58,476.	
13	Office expenses.	46,961.		46,961.	

ar	t X	(2019) COMMUNITY FOUNDATION OF THE LOWCOUNTRY, Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X.			
			(A) Beginning of year		(B) End of year
T	1	Cash = non-interest-bearing	3,147,107.	1	3,465,627.
	2	Savings and temporary cash investments		2	
		Pledges and grants receivable, net	256,821.	3	177,530.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.		5	
	6	Loans and other receivables from other disqualified persons (as defined under		6	
	-	section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		7	
	1	Notes and loans receivable, net.		0	
	8	Inventories for sale or use		8	
		Prepaid expenses and deferred charges		9	
	IUa	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D. 10a 1,228,280.		_	
	b	Less: accumulated depreciation 10b 901, 461.	367,037.	10 c	326,819.
	11	Investments - publicly traded securities	54,165,186.	11	52,019,678.
	12	Investments - other securities. See Part IV, Ine 11		12	
	13	Investments - program-related. See Part IV, line 11.		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2,161,434.	15	2,089,572.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	60,097,585.	16	58,079,226.
1	17	Accounts payable and accrued expenses	81,383.	17	240,621.
	18	Grants payable.	880,612.	18	564,039.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities,		20	
0	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
Callinge	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%		00	
- 1	00	controlled entity or family member of any of these persons.		22	
		Secured mortgages and notes payable to unrelated third parties.		23	
	24 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			
	26	Total liabilities. Add lines 17 through 25	5,332,380. 6,294,375.		4,286,381. 5,091,041.
-		Organizations that follow FASB ASC 958, check here X	0,204,010.		0,001,041.
5		and complete lines 27, 28, 32, and 33.			
9 9	27	Net assets without donor restrictions	53,803,210.	27	52,988,185.
1	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
2	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
CIDSCH	31	Retained earnings, endowment, accumulated income, or other funds		31	
HINI	32	Total net assets or fund balances	53,803,210.	32	52,988,185.
D	33	Total liabilities and net assets/fund balances	60,097,585.		58,079,226.

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TEEA0111L 07/31/19

Form 990 (2019)

Form	990 (2019) COMMUNITY FOUNDATION OF THE LOWCOUNTRY,	57-0756987	1	Pa	ge 12
Par	t XI Reconciliation of Net Assets				-
	Check if Schedule O contains a response or note to any line in this Part XI				- 3
1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,4	05,3	16.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,2	20,3	41.
3	Revenue less expenses. Subtract line 2 from line 1		-8	15,0	25.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	53,8	03,2	10.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments.	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).	10	52,9	88,1	85.
Pai	t XII Financial Statements and Reporting				-
_	Check if Schedule O contains a response or note to any line in this Part XII	6 1 4 4 4 5 5 5 5 5 4 4 4 4		12.2	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			Yes	No
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		10-11		
2:	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or rev	viewed on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
1	Were the organization's financial statements audited by an independent accountant?		2 b	Х	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a se basis, consolidated basis, or both:	eparate			
	Separate basis X Consolidated basis Both consolidated and separate basis				
	: If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	audit,	2 c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.				
3:	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin Audit Act and OMB Circular A-133?	gle	3 a		Х
1.0	tend of the second s	1			

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SCHEDULE A (Form 990 or 990-EZ)	Complete if the organi	rity Status and P	(3) organ	ization		OMB No. 1545-0047	
		4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information. FOUNDATION OF THE LOWCOUNTRY,					
Department of the Treasury Internal Revenue Service	a search and a first search						
	MMUNITY FOUNDATION O						
IN					57-075698		
	Public Charity Status (All private foundation because it is					ions,	
 A church, convert A school cesor bit A hospital or a A medical reseated 	nt on of churches, or association of ed in section 170(b)(1)(A)(ii). (Atla cooperative hospital service org arch organization operated in co	f churches described in sec on Schedule E (Form 990 o an zation described in se	tion 170(b r 990-EZ), ction 170)(1)(A)(i) (b)(1)(A).)(iii).	ntar tha hosa le 's	
 name, city, and state: An organization operated for the constit of a college or university owned or operated by a governmental unit described in 							
	1)(A)(iv). (Complete Part) , or local government or govern	month' unit described in a	ection 1	70/6/11			
7 X An organization	that normally receives a substantia b)(1)(A)(vi). (Complete Part)					c described	
	ust described in section 170(b)(1)(A)(vi). (Complete Part	0.5				
	esparch signization described in a			njunctio	n with a land grant colle	<u>16</u>	
	a non land grant couses of agricult	ure (see instructions). Ento		o, sity, a			
from activities r investment inco	that normally receives: (1) more the related to its exempt functions— time and unrelated business taxa See section 509(a)(2). (Complete	nan 33-1 <mark>/3%</mark> of its subport fi subject to certain exception able income (less section	rom contrions, and	butions, (2) na r	nore than 33-1/3% of 1	s support from gross	
	n organized and operated exclus		ety. See	section	509(a)(4).		
12 An organization	n organized and operated exclus	ively for the benefit of, to	perform	the fun	ctions of, or to carry ou	t the purposes of one	
a Type I. A succor	y supported organizations descr g= 12d that describes the type o ting organization operated, superv	if supporting organization ised, or controlled by its sut	and com	plete lir çan zat:	nes 12e, 12f, and 12g. on(s), typically by giving	the supported	
	ne power to regularly appoint or e IV, Sections A and B.	ect a majority of the directo	es or trust	ees or ;	le subborting organizatio	Tou must	
management of t	orling organization supervised of the supporting organization vested Part IV, Sections A and C.	r control ed in connection in the same persons that c	n with its : centrol or r	support narage	ed organization(s), by the supported organization	having control or pr(s). You	
the second se	ally integrated. A supporting organ (see instructions). You must co	zation operated in connectic	n with, an	e <u>f</u> unctio	maily integrated with, its s	upported	
	(see instructions). You must co ctionally integrated. A supporting						
functionally inte	egrated. The organization generation	ally must satisfy a distribu	illion requ	iremen	and an attentiveness	equirement (see	
	ou must complete Part IV, Sect If fre organization received a w			hat tis	a Type , Type II Type	III functionally	
integrated, or T	ype III non-functionally integrate	ed supporting organization	Π.		a the filler the		
	of supported organizations. Ing information about the suppor						
(i) Name of supported long.		(iii) Type of organization (described on lines 1-10	(iv) Is	Lie.	(y) Amatun el monetary	(vi) Amount of other	
		(described on lines 1-10 above (see instructions))	organizalı in yeu, ye	verning	support (see instructions)	support (see instructions)	
		and a start st	a first for	× 10 c			
			doc				
			Yes	No			
A)			-				
			-				
(B)			-				
(B) (C)			-				
(B) (C) (D)			-				
(A) (B) (C) (D) (E) Total			-				

Schedule A (Form 990 or 990-EZ) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Page 2

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

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

Section A. Public Support

500	don All ubile Support			1			
	ndar year (or fiscal year nning in) ≻	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
Ţ	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.)	4,738,558.	3,928,096.	4,013,799.	5,727,166.	6,822,132.	25,229,751.
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4	Total. Add lines 1 through 3	4,738,558.	3,928,096.	4,013,799.	5,727,166.	6,822,132.	25,229,751.
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)						0.
6	Public support. Subtract line 5 from line 4.						25,229,751.
Sec	tion B. Total Support						
Cale	endar year (or fiscal year inning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4.	4,738,558.	3,928,096.	4,013,799.	5,727,166.	6,822,132.	25,229,751.
8	Gross income from interest, dividends, payments received on securities loans, rents, royatties, and income from similar sources.	1,338,558.	1,118,500.	1,810,729.	1,617,453.	1,252,857.	7,138,097.
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0.

ь 18	b 10%-facts-and-circumstances test-2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, a or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organ. Private foundation. If the organization did not check a box on line 13, 16a, 16b. 17a, or 17b, check this box and private foundation.		
b			
17a	a 10%-facts-and-circumstances test-2019. If the organization did not check a box on the 13, 16a, or 16b, and if or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported or	ne 14 is Pei ganizat	s 10% rt V now
b	b 33-1/3% support test—2018. If the organization did not check a box on line 13 or 15a, and line 15 is 33-1/3% or and stop here. The organization qualifies as a publicly supported organization.	more,	check this box
16a	a 33-1/3% support test-2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or mo and stop here. The organization qualifies as a publicly supported organization.	re chec	th s box $\blacktriangleright \underline{X}$
15	Public support percentage from 2018 Schedule Al Part II, line 14	15	76.15%
14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	77.95%
Sec	ction C. Computation of Public Support Percentage		
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)(a organization, check this box and stop here.		
12	Gross receipts from related activities, etc. (see instructions)	12	0.
11	Total support. Add lines 7 through 10		32,367,848.
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VL)		0.
10	carried on		v.

Schedule A (Form 990 or 990-EZ) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Page 3

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

Calenda	ar year (or fiscal year beginning in) >	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
	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 7a	Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons						
	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b.						
8	Public support. (Subtract line 7c from line 6.)						
Sect	tion B. Total Support						
Calend	lar year (or fiscal year beginning in) >	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Amounts from line 6.						

Gross income from interest, dividends,						
payments received on securities loans, rents, royalties, and income from						
similar sources.	// · · · · · · · · · · · · · · · · · ·					
taxes) from businesses						
whether or not the business is						
	<u></u>					
capital assets (Explain in						
		-				
First five years. If the Form 990		zation's first, seco	and, third, fourth,	, or fifth tax year as	a section 501(c)	(3)
Public support percentage for 20	19 (line 8, colun	nn (f), divided by	line 13, column	(1))	15	
Public support percentage from .	2018 Schedule /	V, Part III, line 15		11-21-21-21-21-21-21-21-21-21-21-21-21-2	16	
tion D. Computation of Inv	estment Inco	me Percentag	je			-
Investment income percentage to	of 2019 (line 10)	column (f), divi	ded by line 13, c	olum(r (r))	17	
Investment income percentage ti	om 2018 Sched	ale A. Fart III. In	e 17		18	
33-1/3% support tests-2019. If 1	he organization	did not check the	box on line 14,	and line 15 is more	Ihan 33 1/3%, a	ind line 17
					and the second sec	
33-1/3% support tests-2018. If t line 18 is not more than 33-1/3%						
the to is not more than so how						
till a state till	similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. Add lines 10a and 10b. Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). Total support. (Add lines 9, 10c, 11, and 12.). First five years. If the Form 990 organization, check this box and ion C. Computation of Put Public support percentage for 20 Public support percentage for 20 Public support percentage for 20 Investment income percentage for 33-1/3% support tests—2019. If t is not more than 33-1/3%, check	similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. Add lines 10a and 10b. Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VL). Total support. (Add lines 9, 10e, 11, and 12.) First five years. If the Form 990 is for the organi- organization, check this box and stop here ion C. Computation of Public Support Public support percentage for 2019 (line 8, colur Public support percentage for 2019 (line 8, colur Public support percentage for 2019 (line 10c Investment income percentage for 2019 (line 10c Investment income percentage from 2018 Schedule 4 ion D. Computation of Investment Inco Investment income percentage from 2018 Schedule 33-1/3% support tests-2019. If the organization is not more than 33-1/3%, check this box and stop	similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. Add lines 10a and 10b. Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VL). Total support. (Add lines 9, 10e, 11, and 12). First five years. If the Form 990 is for the organization's first, second organization, check this box and stop here. ion C. Computation of Public Support Percentage Public support percentage from 2018 Schedule A, Part III, line 15 ion D. Computation of Investment Income Percentage Investment income percentage from 2018 Schedule A, Part III, line 15 ion Schedule A, Part III, line 15 ion D. Computation of Investment Income Percentage Investment income percentage from 2018 Schedule A, Part III, line 33-1/3% support tests-2019. If the organization did not check the is not more than 33-1/3%, check this box and stop here.	similar sources Unrelated business taxable Unrelated business taxable income (less section 511 income (less section 511 taxes) from businesses acquired after June 30, 1975	similar sources Unrelated business taxable Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly earried on Image: Section 511 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). Image: Section 512 Total support. (Add lines 9, 10e, 11, and 12). Image: Section 512 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as organization, check this box and stop here. ion C. Computation of Public Support Percentage Public support percentage for 2019 (ime 8, column (f), divided by line 13, column (f)) Public support percentage for 2019 (ime 8, column (f), divided by line 13, column (f)) Public support percentage for 2019 (ime 8, column (f), divided by line 13, column (f)) Public support percentage for 2019 (ime 10c, column (f), divided by line 13, column (f)) Investment income percentage for 2019 (ime 10c, column (f), divided by line 13, column (f)) Investment income percentage for 2019 (ime 10c, column (f), divided by line 13, column (f)) Investment income percentage for 2019 (ime 10c, column (f), divided by line 13, column (f)) Investment income percentage for 2019 (ime	simular sources Implementation Implementation Implementation Unrelated business taxable Implementation Implementation Implementation Unrelated business taxable Implementation Implementation Implementation Add lines 10a and 10b. Implementation Implementation Implementation Net income from unrelated business activities not include gain or loss from the sale of capital assets (Explain in part VL). Implementation Implementation Other income. Do not include gain or loss from the sale of capital assets (Explain in part VL). Implementation Implementation Total support. (Add lines 9. Implementation Implementation Implementation Implementation First five years. If the Form 990 is for the organization's first, second, third, fourth, or littly tax year as a section 501(c) organization, check this box and stop here. Implementation Implementation ion C. Computation of Public Support Percentage Implement Income Percentage Implementation Implementation Public support percentage from 2018 Schedule A, Part III, Implementation Implementation Implementation Implementation Startment income percentage from 2018 Schedule A, Part III, Implementation Implementation Implementation Implementation

Schedule A (Form 990 or 990-EZ) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Page 4

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- Yes No 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No.' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. 1 2 Did the organization have any supported organization that does not have an IRS determination of status under section. 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). 2 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below. 3a b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination. 3b c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B). purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use. 3c 4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I. answer (b) and (c) below. 4a b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled 4b or supervised by or in connection with its supported organizations. c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. 4c 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (it 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 5a amendment to the organizing document).
 - b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the

organization's organizing document?		
-------------------------------------	--	--

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or penefit one or more of the filling organization's supported organizations? If 'Yes' provide defail in Part VI.
- 7 Did the organization provide a grant, can compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(0)), a family memoer of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If Yes, ' complete Part 1 of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a discual fied person (as defined in section 4958) not described in the 7? If Yes, complete Part Lot Schedule 1. (Form 996 or 990 EZ).

9a Was the organization controlled directly or indirectly at any time curring the fax year by one or more disqualified percent as defined in section 4946 (other toan foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI.

- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If Yes, ' provide detail in Part VI.
- c Did a disqualified person (as defined in Lite 9a) have an ownership interest in, billderive any personal benefit florr, assets in which the supporting digarization also had an interest? If 'Yes,' provide detail in Part VI.

10a Was the organization subject to the exceptious ness no clings rules of section 4348 because of section 4948(i) (regarding certain Type II supporting organizations) and all Type — non-functionally megrated supporting organizations)? If 'Yes, answer 10b below.

b Did the organization have any excess publicess in diright the tax year? (Use Schedule C. Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990 or 990-EZ) 2019

	5b	
	5c	
	6	
	7	
ь	8	
	9a	
	9b	_
1	9c	
	10a	
	10b	

Schedule A (Form 990 or 990-EZ) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Page 5 Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

supporting organization.

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

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fitth 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 (ii) 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? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.

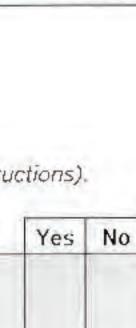
Section E. Type III Functionally Integrated Supporting Organizations

- 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? 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.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes.' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.



2a

26

3a

3b



Yes

No

2

1

2

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Schedule A (Form 990 or 990-EZ) 2019 Page 6 Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations Part V 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. 1 (B) Current Year (A) Prior Year Section A – Adjusted Net Income (optional) Net short-term capital gain 1 1 2 Recoveries of prior-year distributions 2 3 3 Other gross income (see instructions) 4 4 Add lines 1 through 3. 5 Depreciation and depletion 5 Portion of operating expenses paid or incurred for production or collection of gross. 6 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 (B) Current Year Section B - Minimum Asset Amount (A) Prior 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): 1a a Average monthly value of securities 1b b Average monthly cash balances c Fair market value of other non-exempt-use assets. 1c 1d d Total (add lines 1a, 1b, and 1c) e Discount claimed for blockage or other factors (explain in detail in Part VI): 2 2 Acquisition indebtedness applicable to non-exempt-use assets 3 3 Subtract line 2 from line 1d. Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, 4 4 see instructions). 5 Net value of non-exempt-use assets (subtract line 4 from line 3) 5

7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion 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 in (see instructions).	ntegrated	Type III supporting org	anization
BAA	Υ.		Schedule A (Fo	orm 990 or 990-EZ)

6 Multiply line 5 by .035.

6

Part V Type III Non-Functionally Integrated 509(a)(3) Su Section D – Distributions			Current Year
1 Amounts paid to supported organizations to accomplish exempt pur	poses		
2 Amounts paid to perform activity that directly furthers exempt purposes of in excess of income from activity	f supported organization	5,	
3 Administrative expenses paid to accomplish exempt purposes of su	pported 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 in Part VI). See instructions.	on is responsive (provide	details	
9 Distributable amount for 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6	E.C.		
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015.		-	
c From 2016.			
d From 2017			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder, Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. Sec instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
¢ Excess from 2017		No.	

.

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Schedule A (Form 990 or 990-EZ) 2019

Part VI	Supplemental Informatio Section A, lines 1, 2, 3b, 3c, 4b, Part IV, Section D, lines 2 and 3 Section D, lines 5, 6, and 8; and (See instructions.)	 Provide the explan 4c, 5a, 6, 9a, 9b, 9c, 1 Part IV, Section E, lin 	es 1c, 2a, 2b, 3a, and	t II, line 10; Part II, lir IV, Section B, lines 1 3b; Part V, line 1; Part	t V, Section B, line 1e; Pa	12; Part IV line 1; rt V,
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Schedule B		OMB No. 1545-0047
(Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	 Schedule of Contributors Attach to Form 990, Form 990-EZ, or Form 990-PF Go to www.irs.gov/Form990 for the latest informatic 	
Name of the organization COMMU INC .	JNITY FOUNDATION OF THE LOWCOUNTRY,	Employer identification number 57-0756987
Organization type (check of	ne):	
Filers of:	Section:	
Form 990 or 990 EZ	X 501(c)(3) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private	e foundation
Form 990-PF	527 political organization	
	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private for	undation
	501(c)(3) taxable private foundation	

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule



For an organization filing Form 990, 990-E,Z, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of crueity to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose, but no such contributions because charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF. Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

SCHEDULE	D
(Form 990)	

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

Open to Public

N

Department of the Treasury

1	al Revenue Service		A CALL OF A	r identification number
ame	of the organization		Employer	ridennikation number
	COMMUNITY FOUNDATION OF THE LO INC.			56987
Par	t I Organizations Maintaining Donor Ac Complete if the organization answere	Ivised Funds or Other Similar Funds ed 'Yes' on Form 990, Part IV, line 6.	s or Accounts.	
		(a) Donor advised funds	(b) Funds and	d other accounts
1	Total number at end of year.	78		
2	Aggregate value of contributions to (during year).	1,613,230.		
3	Aggregate value of grants from (during year)	2,400,047.		
4	Aggregate value at end of year	8,207,848.		
6	Did the organization inform all grantees, donors, ar for charitable purposes and not for the benefit of the impermissible private benefit?	ne donor or donor advisor, or for any other pu	irpose conterring	X Yes No
Par	t II Conservation Easements. Complete if the organization answere	ed 'Yes' on Form 990, Part IV, line 7.		
1	Purpose(s) of conservation easements held by the			
	Preservation of land for public use (for example, re	ecreation or education)	of a historically im	nportant land area
	Protection of natural habitat	Preservation	of a certified histo	pric structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a last day of the tax year.	qualified conservation contribution in the form o		
				ne End of the Tax Year
	a Total number of conservation easements		2 a	

a	Total number of conservation easements	2a		
b	Total acreage restricted by conservation easements	2 b		
C	Number of conservation easements on a certified historic structure included in (a)	2 c		
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.	2 d		
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the oltax year 🕨	rganization duri	ng the	
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, handlin and enforcement of the conservation easements it holds?		Yes	No
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conserts	vation easemer	nts during the	year
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservatio	n easements di	uting the year	
	· /			
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and ex include, if applicable, the text of the footnote to the organization's financial statements that desc conservation easements.	pense stateme	ent and balar	ncë sheët, i
9 Par	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and ex- include, if applicable, the text of the footnote to the organization's financial statements that desc conservation easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue stater historical treasures, or other similar assets held for public exhibition, education, or research in fu	pense stateme ribes the organ her Similar ment and balan	Yes ent and balar nization's acc Assets.	ncë sheët, counting fo
9 ar 1 a	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and ex- include, if applicable, the text of the footnote to the organization's financial statements that desc conservation easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.	pense stateme ribes the organ her Similar ment and balan intherance of p	Assets.	rks of art, provide in of art,
9 ar 1 a	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(8)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and ex- include, if applicable, the text of the footnote to the organization's financial statements that desc conservation easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements historical treasures, or other similar assets held for public exhibition, education, or research in fur Part XIII the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement historical treasures, or other similar assets held for public exhibition, education, or research in fur Part XIII the text of the footnote to its financial statements that describes these items.	pense stateme ribes the organ her Similar ment and balan witherance of p t and balance ce of public serv	Assets.	rks of art, provide in
9 ar 1 a	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(8)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and ex- include, if applicable, the text of the footnote to the organization's financial statements that desc conservation easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements historical treasures, or other similar assets held for public exhibition, education, or research in fur- Part XIII the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement historical treasures, or other similar assets held for public exhibition, education, or research in fur- Part XIII the text of the footnote to its financial statements that describes these items.	pense stateme ribes the organ her Similar ment and balan witherance of p t and balance ce of public serv	Assets.	rks of art, of art,
9 ar 1 a	Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(B)(n)? In Part XIII, describe how the organization reports conservation easements in its revenue and exinclude, if applicable, the text of the footnote to the organization's financial statements that describes revenue easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements that describes these items. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement for the footnote to its financial statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement for the footnote to its financial statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement is the organization elected as permitted under FASB ASC 958, to report in its revenue statement is that describes these items. If the organization elected on Form 990, Part VIII, line 1.	pense stateme ribes the organ her Similar ment and balan intherance of p t and balance ce of public ser	Assets.	rks of art, of art,
9 7ari 1 a	 Does each conservation easement reported on line 2(d) above satisfy the requirements of section and section 170(h)(4)(B)(n)? In Part XIII, describe how the organization reports conservation easements in its revenue and exinclude, if applicable, the text of the footnote to the organization's financial statements that describes revealed easements. III Organizations Maintaining Collections of Art, Historical Treasures, or Ot Complete if the organization answered 'Yes' on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements that describes the organization elected, as permitted under FASB ASC 958, not to report in its revenue statements that describes the organization elected, as permitted under FASB ASC 958, to report in its revenue statements historical treasures, or other similar assets held for public exhibition, education, or research in furtherance following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. If the organization received or held works of art, historical treasures, or other similar assets for financial treasures. 	pense stateme ribes the organ her Similar ment and balan intherance of p t and balance ce of public ser	Assets.	rks of art, of art,

chedule D (Form 990) 2019 COMMUN				57-0756	1.315.01		Page
Part III Organizations Maintain	ning Collections	of Art, Histori	cal Treasures, or (Other Similar Ass	ets (co	ntinue	ed)
3 Using the organization's acquisition, items (check all that apply):	accession, and other	records, check any	of the following that mak	ke significant use of its d	collection	ſ	
a Public exhibition		d Loan or	exchange program				
b Scholarly research		e Other					
c Preservation for future genera	tions						
4 Provide a description of the organiza Part XIII.	tion's collections and	explain how they fu	ther the organization's i	exempt purpose in			
5 During the year, did the organizati to be sold to raise funds rather that	ion solicit or receive	donations of art, h	istorical treasures, or inization's collection?	other similar assets	Yes	Г	No
Part IV Escrow and Custodial line 9, or reported an a	Arrangements.	Complete if the	organization answ		rm 990	, Part	IV,
1 a Is the organization an agent, trust on Form 990, Part X?	ee, custodian or oth	er intermediary for	contributions or other	assets not included	Yes	E	No
b If 'Yes,' explain the arrangement i	in Part XIII and com	plete the following	table:		Amount	_	
a Paginging halanca				1c	ninouni	-	
d Additions during the year				P C C C C C C C C C C C C C C C C C C C		-	
e Distributions during the year							
		A REPORT OF A REPORT					
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i 	nount on Form 990,	Part X, line 21, fo	escrow or custodial a	ccount liability?	Yes		No
f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i	nount on Form 990, in Part XIII, Check h	Part X, line 21, fo ere if the explanat	escrow or custodial a on has been provided	on Part XIII	ne 10.	our years	1
f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Co	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
 f Ending balance	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Co 1 a Beginning of year balance b Contributions	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Contributions b Contributions c Net investment earnings, gains, and losses 	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Contributions 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. 	nount on Form 990, in Part XIII. Check h omplete if the or	Part X, line 21, fo lere if the explanat ganization ansy	escrow or custodial a on has been provided vered 'Yes' on For	n Part XIII	ne 10.		1
 f Ending balance	mount on Form 990, in Part XIII. Check h omplete if the orgonal (a) Current year	Part X, line 21, fo here if the explanat ganization answ (b) Prior year	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back	n Part XIII	ne 10.		1
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Contributions 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. 	mount on Form 990, in Part XIII. Check h omplete if the orgonal (a) Current year	Part X, line 21, fo here if the explanat ganization answ (b) Prior year	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back	n Part XIII	ne 10.		1
 f Ending balance	nount on Form 990, in Part XIII. Check h omplete if the ore (a) Current year	Part X, line 21, fo here if the explanat ganization answ (b) Prior year	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back	n Part XIII	ne 10.		1
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 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement in Part V Endowment Funds. Contributions 1 a Beginning of year balance b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs. f Administrative expenses g End of year balance 2 Provide the estimated percentage a Board designated or quasi-endowme 	nount on Form 990, in Part XIII. Check h omplete if the ore (a) Current year	Part X, line 21, fo here if the explanat ganization answ (b) Prior year end balance (line	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back	n Part XIII	ne 10.		1
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement in Part V Endowment Funds. Contributions 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. g End of year balance. 2 Provide the estimated percentage a Board designated or quasi-endowme b Permanent endowment c Term endowment 	nount on Form 990, in Part XIII. Check h omplete if the or (a) Current year (a) Current year of the current year ent • % % d 2c should equal 100	Part X, line 21, fo here if the explanat ganization answ (b) Prior year end balance (line %	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back	n Part XIII	ne 10.	our years	back
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement in Part V Endowment Funds. Contributions 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. g End of year balance. 2 Provide the estimated percentage a Board designated or quasi-endowme b Permanent endowment c Term endowment c Term endowment a Are there endowment funds not in the organization by: 	nount on Form 990, in Part XIII. Check h omplete if the ore (a) Current year (a) Current year ent ► % % % d 2c should equal 100 he possession of the c	Part X, line 21, for here if the explanate ganization answ (b) Prior year end balance (line %	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back g, column (a)) held as held and administered f	n Part XIII	10. (e) Fe		1
 f Ending balance 2 a Did the organization include an anbit if 'Yes,' explain the arrangement if Part V Endowment Funds. Contributions 1 a Beginning of year balance b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs. f Administrative expenses g End of year balance 2 Provide the estimated percentage a Board designated or quasi-endowment b Permanent endowment c Term endowment c Term endowment c Term endowment funds not in thorganization by: (i) Unrelated organizations. 	nount on Form 990, in Part XIII. Check h omplete if the ore (a) Current year (a) Current year ent > % % % d 2c should equal 100 he possession of the c	Part X, line 21, for here if the explanate ganization answ (b) Prior year end balance (line %	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back g, column (a)) held as held and administered f	on Part XIII	10. (e) Fo	our years	back
 f Ending balance 2 a Did the organization include an anbit 'Yes,' explain the arrangement is Part V Endowment Funds. Contributions 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. g End of year balance. 2 Provide the estimated percentage a Board designated or quasi-endowment b Permanent endowment c Term endowment The percentages on lines 2a, 2b, and 3 a Are there endowment funds not in the organization by: (i) Unrelated organizations. (ii) Related organizations. 	nount on Form 990, in Part XIII. Check h omplete if the ord (a) Current year (a) Current year ent > % % % d 2c should equal 100 he possession of the c	Part X, line 21, for here if the explanate ganization answ (b) Prior year end balance (line %	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back Ig, column (a)) held as held and administered f	on Part XIII	10. (e) Fe	our years	back
 f Ending balance 2 a Did the organization include an an b If 'Yes,' explain the arrangement i Part V Endowment Funds. Co 1 a Beginning of year balance. b Contributions c Net investment earnings, gains, and losses. d Grants or scholarships. e Other expenditures for facilities and programs. f Administrative expenses. g End of year balance. 2 Provide the estimated percentage a Board designated or quasi-endowme b Permanent endowment c Term endowment The percentages on lines 2a, 2b, and 3 a Are there endowment funds not in the organization by: (i) Unrelated organizations. 	nount on Form 990, in Part XIII. Check h omplete if the ord (a) Current year (a) Current year (a) Current year ent > % % % d 2c should equal 100 he possession of the current he current year %	Part X, line 21, for here if the explanate ganization answ (b) Prior year end balance (line %)%. organization that are ted as required on	escrow or custodial a on has been provided vered 'Yes' on For (c) Two years back g, column (a)) held as held and administered f	on Part XIII	10. (e) Fe	our years	back

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
laland		160,000.		160,000.
b Buildings		944,608.	796,014.	148,594.
c Leasehold improvements				
d Equipment.		3,392.	3,392.	0.
e Other		120,280.	102,055.	18,225.
otal. Add lines Ta through Te. (Column (d) must ed	qual Form 990. Part X c	olumn (B), line 10c.)		326,819.

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Schedule D (Form 990) 2019

Part VII Investments – Other Securities. Complete if the organization answere	d 'Yes' on Form 99(N/A). Part IV. line 11b.	See Form 990, Part X, line 1
(a) Description of security or category (including name of security)	(b) Book value	and the second	ation: Cost or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
<u>(E)</u>			
<u>(F)</u>			
(G)			
(H)	-		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		N/A	
Part VIII Investments – Program Related. Complete if the organization answere	d 'Yes' on Form 990), Part IV, line 11c.	See Form 990, Part X, line
(a) Description of investment	(b) Book value	(c) Method of valuation	on: Cost or end-of-year market valu
(1)			
(2)			
(3)			
(4)			
(5)			
(6)	-		
(7) (8)			
(9)			
(10)			
Complete if the organization answere (1)	escription		(b) Book value
(2)			
(3)			
(4)			
(5)			
(6) (7)			
(8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X. column	(B) line 15.)		
Part X Other Liabilities. Complete if the organization answered 'Yes' on	Form 990 Part IV line 1	1e or 11f See Form 990	Part X. line 25.
	cription of liability	and the second second second	(b) Book value
(1) Federal income taxes			
(2) ANNUITIES PAYABLE			1,438,49
(3) FUNDS HELD FOR OTHERS-AGENCY FUND	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4)	DS		2,847,88
<pre>(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4) (5)</pre>	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4) (5) (6)	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUN (4) (5) (6) (7)	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4) (5) (6)	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4) (5) (6) (7) (8)	DS		2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUND (4) (5) (6) (7) (8) (9) (10) (11)	DS		
(3) FUNDS HELD FOR OTHERS-AGENCY FUNI (4) (5) (6) (7) (8) (9) (10) (11) Total. (Column (b) must equal Form 990; Part X, column (B) hne 25.)			2,847,88
(3) FUNDS HELD FOR OTHERS-AGENCY FUNI (4) (5) (6) (7) (8) (9) (10) (11) Total. (Column (b) must equal Form 990, Part X, column (B) hite 25.) 2. Liability for uncertain tax positions. In Part XIII, provide the text of the	footnote to the organization's f	nancial statements that report	4,286,38 s the organization's liability for uncertain
(3) FUNDS HELD FOR OTHERS-AGENCY FUNI (4) (5) (6) (7) (8) (9) (10) (11) Total. (Column (b) must equal Form 990; Part X, column (B) hne 25.)	footnote to the organization's f		4,286,38 s the organization's liability for uncertain

Schedule D (Form 990) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNT		-0756987 Page 4
Part XI Reconciliation of Revenue per Audited Financial Statements Complete if the organization answered 'Yes' on Form 990, Par	With Revenue per Re	eturn. N/A
1 Total revenue, gains, and other support per audited financial statements	provide and a second	1
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2 a	
b Donaled services and use of facilities	2 b	
c Recoveries of prior year grants.	2 c	
d Other (Describe in Part XIII.)	2 d	
e Add lines 2a through 2d		2 e
3 Subtract line 2e from line 1		3
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	
	4b	
c Add lines 4a and 4b		40
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Part XII Reconciliation of Expenses per Audited Financial Statement Complete if the organization answered 'Yes' on Form 990, Pa		Return. N/A
1 Total expenses and losses per audited financial statements.		1
2 Amounts included on line 1 but not on Form 990, Part 1X, line 25:		
a Donated services and use of facilities	2 a	
b Prior year adjustments	2 b	
c Other losses	2 c	
	2 d	
e Add lines 2a through 2d		2 e
3 Subtract line 2e from line 1		3
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	4 a	
	4 b	
c Add lines 4a and 4b.	0.0000000000000000000000000000000000000	4c
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5
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.

BAA

Schedule D (Form 990) 2019

Attach to Form 990. ov/Form990 for the latest information.	11 2201 L al CIV, 1105 E			
	est information.			Open to Public Inspection
			Employer identification number 57-0756987	ation number 7
stance, the grantees' eli-	eligibility for the grants or	or assistance, and		X Yes
Domestic Governments.	Domestic Governments. Complete if t than \$5,000. Part II can be duplicated	he organizat if additional	answered ace is neer	'Yes' on ded.
 Amount of cash grant 	(e) Amount af non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncesh assistance	(h) Purpose of grant or assistance
28,092,	0.			
43,000.	0.			
15,000+	0.			
72,867.	0.			
24,000.	0.			
12,000.	0.			
241,610.	0.			
16,506.	0.			
e line 1 table				49

SCHEDULE I (Form 990)

Deep intention for Technical Articles

Ware of the organization

Grants and Other Governments, and

OMB No. 1545-0047

Complete if the organization a

- Go to www.irs.g

LOWCOUNTRY THE OF COMMUNITY FOUNDATION INC.

General Information on Grants and Assistance Partl

- Describe in Parl IV the organization's procedures for monitoring the use of grant funds N

Grants and Other Assistance to Domestic Organizations and Form 990, Part IV, line 21, for any recipient that received mor Part II

Enter total number of section 501(c)(3) and government organizations listed in th 9 (c) IRC section (if applicable) 57-0827128 57-0811876 57-0721545 57-0680099 57-0948801 57-0566098 57-1035817 57-0862658 (b) EIN BOYS & GIRLS CLUBS OF LOWCOUN PUBLIC SERVICE DI (1) ARTS CENTER OF COASTAL CAROLI 29928 29925 HILTON HEAD REEF FOUNDATION. HILTON HEAD ISLAND, SC 29925 HILTON HEAD ISLAND, SC 22938 29938 (6) HHI RECREATION ASSOCIATION (a) Name und address of prgamization or government BLUFFTON SELF HELP, INC. NG I SC SC POST DERP WELL PROCECT BOX 21264 TANE POST OFFICE BOX 2420 BOX 5542 TSLAND, HILLON SEAD ISLAND, ISLAND, 0:552 33 29915 BEAUFORT, SC 29901 SEELTER COVE HELP OF BEAUFORT BOX 1908 L) FD 30X 22533 HILTON HEAD POST OFFICE HILTON HEAD POST OFFICE STITCN HEAD PO EOX 472 BLUFFTON, SZAUPYDAT 2.0 -14 2 (8) (4) (2) 6 (2) 3

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Enter total number of other organizations listed in the line 1 table.

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N.	l
H	L
17	L

UNTRY, 57-0756987 plete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III

can be cuplicated if addit	cublicated if additional space is needed.				
(a) Type of grant or assistance	(b) Number of reopients	(c) Amount of cesh grant	(d) Amount of noncash assistance	(e) Method of valuation (pook, FMV, appraisal, other)	(f) Description of noncash assistance
F					
2					
m					
4					
ß					
50					
2					

TEEA3902L 07/10/19

Schedule I (Form 990) (2019)

Individuals. Com	r Assistance to Domestic Indiv	ther Assistance	Grants and Oth	Part III
I OF THE LOWCO	NOTTURNOS	CUMMUNTLI	Schedule I (Form 390) (2013)	I annal

		 Attach to F Schedu 	Form 990 to list additional information for ule 1 (Form 990), Part II and Part III.	ial information for and Part III.		Centin	CIUZ
Name of the picapization						Employer identification number	T
COMMUNITY FOUNDATION OF THE	LOWCOUNTRY,					57-075698	7
tinuation of Grants	I Other Assistan	ce to Domestic	and Other Assistance to Domestic Organizations and Domestic Governments.	d Domestic Gover	nments. (Schedule I	(Form 990),	Part II.)
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
HILTON HEAD SYMPHONY ORCHESTR POST OFFICE BOX 5757 HILTON HEAD ISLAND, SC 29938	57-0761297		33,549.				
OF THE LOW WAY	57-0774530		241,442.				
PO BOX 3725_1-B KITTLES LANDI BLUFFTON, SC 29910	57-0727884						
	56-2202319		33,850.				
MEALS ON WHEELS BLUFFTON-HILT POST OFFICE BOX 23691 HILTON HEAD ISLAND, SC 29925	57-0691109		19,200.				
SC	57-0938469		35,638.				
PO BOX_1765CONSERVATION LEAGUPO	57-0887278		30,000.				
	57-0405847		15,000.				
	57+0959206		55,092.				
PRF	0000000703		282 27				

Continuation Sh

		 Attach to F Schedu 	Form 990 to list additional information for ule I (Form 990), Part II and Part III.	al information for and Part III.		Contin	Continuation Page 2 of 10
Neme of the organization Provinsitish Try Profits Try OF MUP	T OLIO CINTEN					Employer identification number 57 – 0756987	
tinuation of Grants and	Other Assistar	Domesti	c Organizations and Domestic		Governments. (Schedule	I (Form 990),	Part II.)
(a) Name and address of organization or government	(p) EIN		(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
PO BOX 531	57-0722206		20,000.				
N HI OI	57-0757145		20,000.				
	94-2222464		675,000.				
MONTESSORI 57 SC 29910	57-0853132		5,720.				
EI MIR	58-2291775		25,000.				
READ OUTREAC 23558 HEAD ISL. SC	54-2083947		32,000.				
IAY_	20-4431922		160,000.				
AND	1		20,000.				
- CROSSROADS COMM SUPPT SERVS PO BOX 3525	-05366						
LITE COL	57-0916245		80,000.				

45 Continuation

		- Attach to F	Form 990 to list additional information for	al information for			2019
hame of the organization						Continuation Page Employer identification number	Continuation Page 3 of entification number
COMMUNITY FOUNDATION OF THE	LOWCOUNTRY,	of to Damactic	Automitacian Contraction	Domoctic Course		57-07569	87 Dart II X
Part II Continuation of Grants and Other Assistance to Domest	Uther Assistan	ce to nomestic	c organizations and vomestic governments.	n nomestic Gover	uments. (Schedule	1 (LUIIII 330),	_
(a) Name and address of organization or government,	(p) 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
LANDMARK COLLECK 	22-2586208		100,000.				
LEHICH INIVERSITY 27 MEMORIAL DRIVE BETHLEHEM, PA 18015	24-0795445		100,000.				
	57-0767384		19,092.				
<u>18A POPE AVENUS</u>	21-0301794		58,700.				
	32-0298086		12,000.				
pring . pring .	04-2263040		7,500.				
68 0 0 10	23-7208194		19,092.				
LTTEN FC FT STE	26-0805420		8,000.				
251 MAULSCALEDUCATION AND RESERV 251 MAULSCALAVENUE, 10TH FL 32W YORK, NY 10016	58-2404527		10,000.				
- MITCHELVILLE PRESERVATION PRO- 	27-2308-03		20,000.				

Continuation Sheet for Schedule I (Form 990)

	Ŭ	Continuation S	heet for Sched	Sheet for Schedule I (Form 990)	6		2019
		 Attach to Fo Schedul 	Form 990 to list additional information for ule I (Form 990), Part II and Part III.	al information for and Part III.		Contin	Continuation Page 4 of
As we of the organization of THE TOMMINT TO TANDATION OF THE	LOMCOINTRY.					Employer identification number 57-0756987	ation number 7
rants	-	ce to Domestic	Organizations and	Domestic	Governments. (Schedule	I (Form 990),	Part II.)
	(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
WILLIAM WOODS CNTVERSITY							
DNE UNIVERSITY AVENUE							
FULTON, MO 65251	43-0654876		25,000.				
HHI COMMUNITY CHURCH							
- PO BOX 4962							
HILTON HEAD ISL, SC 29926	45-2786644		150,000.				
EXC							
- P.O BCX 22474							
HILTON HEAD ISL, SC 29925	61-1691233		20,000.				
PROGRAM FOR EXCEPTIONAL PPL							
39 SHERIDAN PARK CIRCLE 2							
BLUFFTON, SC 29910	57-1036680		49,000.				
YANDALMOOD COMY FOOD PANTRY							
P.0. BOX 5061							
SL.	27-2766571		8,000.				
UNIV OF MISCONSIN FOUNDATION							
MILWAUKEE, WI 53278	39-0743975		10,000.				
AVON COD FRAMS SCHOOL							
500 CUL FARMS ROAD							
AVON, CT 06001	06-0655480		130,000.				
NUDECRY CO SCH DISTRICT FOUN							
P.O. 50X 224 W							
HILTON REAL ISL, SC 29925	61-1691735		56,758.				
SNOT SOUNDE NO ELENDOR							
P.O. 30X 75562							
BALTIMORE, MD 21275	13-6068327		5,250				
UTITON NEAD SC 20028	1010200-23		000 22				
5							

	ပိ	nuation	Sheet for Schedule I (Form 990)	ule I (Form 990	6		2019
		 Attach to F Schedu 	Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	al information for nd Part III.		Contin	Continuation Page 5 of 10
Vame of the organization COMMUNITY FOUNDATION OF THE	LOWCOUNTRY.					Employer identification number 57-0756987	ition number 7
art II Continuation of Grants	I Other Assistant	Domesti	c Organizations and Domestic		Governments. (Schedule	I (Form 990),	Part II.)
	(b) EIN	(C section pplicable)	(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
<u>MED-I-ASSIST</u> <u>P.O. BOX 2164</u> BLUFFTON, SC 29910	32-0212924		16,000.				
LOD!	46-4222074		7,000.				
201 - 11 - 1-1	57-0680248		10,600.				
AY	57-0485356		14,000.				
1 2. 0	57-0756987		37,643.				
LIK	46-5117877		6,000.				
7.5 _ 295	57-1063332		32,000.				
241 [11] 24	57-0751835		20,000.				
COVE	46-4305638		15,000.				
S_CO			020 11				

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	ŭ	Continuation S • Attach to For Schedul	uation Sheet for Schedule I (Form 990) Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	ule I (Form 99(al information for nd Part III.	6	Contin	2019 Continuation Page 6 of
COMMUNITY FOUNDATION OF THE	LOWCOUNTRY.					Employer identification number 57-0756987	
on of Grants and	10	ce to Domestic	Organizations and	Domestic	Governments. (Schedule	I (Form 990),	Part II.)
	(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
BEAUFORT, SC 29902 BEAUFORT, SC 29902	20-8599185		6,000.				
NND CENT N ROAD SC 2993	80-0751064		10,000.				
LTBRARY	1.1		17,291,				
ыĽ.,299	26-2967726		150,000.				
SAVANNAH COUNTRY DAY SCHOOL 8 STILLWOOD DRIVE SAVANNAH, GA 31419	58-0655290		333,000.				
<u>121</u> . SC 29	-51503		10,000.				
Z, A, Z	22-2577250		50,000.				
CE	13-1788491		900.				
	57-0405847		24,000.				
- 1" Lat	0000000 00		000 06				

U Continuation

	5	Attach to For Schedu	Form 990 to list additional information for ule I (Form 990), Part II and Part III.	al information for nd Part III.		Contin	2019 Continuation Page 7 of
Name of the organization	T OMPOUND A					Employer identification number 57-0756987	ition number 7
tinuation of Grants	10	ce to Domestic	Organizations and	Domestic Governments.	nments. (Schedule	I (Form 990),	Part II.)
te and address of organization or government		if at	(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
DAUFUSKIE ISL HISTORICAL SOC 281 OLD HAIG POINT ROAD, BOX DAUFUSKIE ISLAN, SC 29915	47-4941635		29,744.				
AVEN	20-3364956		10,000.				
	27-3106509		48,000.				
XY BAPTIS REET	57-0893865		12,700.				
DRI	45-4649556		10,000.				
	-601170		10,000.				
	57-0905093		7,500.				
EDC.	76-0818789		14,000.				
ROH T87	0		75,000.				
	36-4725469		17,000.				

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J Continuation

						Conlu	Continuation Page 8 of
Name of the organization						Employer identification number	ation number
COMMUNITY FOUNDATION OF THE	LOWCOUNTRY,					57-07569	87
Part II Continuation of Grants and Other Assistance to	Other Assistan	ce to Domestic	: Organizations and	Domestic	Governments. (Schedule	I (Form 990),	Part II.)
(a) Name and address of organization or government	(a) 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
CHILDREN'S CANCER PARTNERS OF 900 SOUTH PINE STREET, SUITE SPARTANBURG, SC 29302	20-2511033		12,000.				
	52-2396428		100,000.				
CE_BOX_872_ LE. GA_30534	58-2343982		10,000.				
GAD DAD	02-0547759		10,000.				
EDISTO INDIAN FREE CLINIC 1125 RIDGE ROAD RIDGEVILLE, SC 29472	82-1691197		5,200.				
JIRST PRESBYTERIAN OF GREENVI 200 MEST WASHINGTON STREET GREENVILLE, SC 29601	75-0349216		10,000.				
CU Fri Fri	83-3079351		25,000.				
RINC T, N	13-1854606		10,000.				
- HEALING WATERS MISSION & WELL - F. O. BOX 2018 BEAUFORT, SC 29902	57-1145815		20,000.				
POST DEFICE BOX 4132	82-5305685		17.312.				

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Continuation Sheet for Schedule I (Form 990)

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)	Oliuliuauoli	CONTINUATION SUBSETION SCHEMME I (LOUND SOU)	חוב וניחוח זחר			2019
		 Attach to F Schedi 	Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	al information for and Part III.		Continu	Continuation Page 9 of 10
COMMENTER SOUNDARTON OF THE	T OMPOUTINEDV					Employer identification number 57-0756987	ition number 7
tinuation of Grants		ice to Domestic	c Organizations and	Domestic	Governments. (Schedule	I (Form 990),	Part II.)
he and address of organization or government	(q)	IT at	(d) Amount of cas grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Descrip nonca assista	(h) Purpose of grant or assistance
LOWCOUNTRY COMMUNITY COVID-19 C/O COMMUNITY FOUNDATION OF T HILTON HEAD ISL. SC 29925	57-0756987		20,000.				
E CHU I	1		17,250.				
27. 101	26-1640743		12,000.				
PACK PEOPLE OF ACTION CARING 4 MALL TERRACE SAVANNAH, GA 31406	-261549		10,000.				
SOCIETY OF ST. VINCENT DE PAU 1001 BROADWAY ANN ARBOR, MI 48105	38-3263451		20,000.				
SC CE	57-0947913		8,550.				
ADEN REET	20-5298861		20,000.				
C R O	57-6081619		8,500.				
1 24	02-6000937		8,002.				
T	1		25,000.				

U Continuation C

	Ū	Continuation	Sheet for Schedule I (Form 990)	lule I (Form 990	(2019
		 Attach to F Schedu 	Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.	al information for and Part III.		Contin	Continuation Page 10 of
Name of the organization						Employer identification number	ation number
DUNDATION OF	LOWCO					57-07569	7 111
Part II Continuation of Grants and	d Other Assistance	ice to Domestic	C Organizations and	d Domestic Governments.	nments. (Schedule	I (FORM YYU),	Fart II.)
(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
WAYNE COUNTY COMMUNITY FOUNDA 571 NORTH MARKET STREET WOOSTER, OH 44691	34-1281026		50, 572.				
I PHI	0		6,500.				
OSP1 1845 508	06-0646652		10,000.				
E_B GA	58-2034725		10,000.				
			A STATE STATE AND A STATE AND			C. C. State C. State C.	

Continuation She

SCHEDULE J	Com	pensation Information		OMB No.		\$7
(Form 990)	Treasury		20	119		
Depailment of the Treasury Internal Revenue Service		Attach to Form 990.		Open t Insp	o Publ ection	
Name of the organization	COMMUNITY FOUNDATION OF	THE LOWCOUNTRY,	Employer identificat			
	INC.		57-0756987	7	_	
Part I Questio	ns Regarding Compensation				-	
				-	Yes	No
1 a Check the appro VII, Section A,	priate box(es) if the organization provided line 1a. Complete Part III to provide a	any of the following to or for a person line relevant information regarding thes	isted on Form 990, Part selitems.			
	or charter travel	Housing allowance or res				
Travel for	companions	Payments for business u	se of personal residence			
Tax indem	nification and gross-up payments	Health or social club due	s or initiation fees			
Discretiona	ary spending account	Personal services (such a	as maid, chauffeur, chef)			11
2 Did the organiz	ation require substantiation prior to re officers, including the CEO/Executive D	imbursing or allowing expenses incur	red by all directors,			1
Executive Dire	if any, of the following the organization us ctor. Check all that apply. Do not check ensation of the CEO/Executive Directo	k any boxes for methods used by a re	organization's CEO/ lated organization to			
Compensa	tion committee	X Written employment cont	ract			
Independe	nt compensation consultant	X Compensation survey or	study			
[X] Form 990	of other organizations	X Approval by the board or	compensation committee			
4 During the yea organization of	r, did any person listed on Form 990, F a related organization:	Part VII, Section A, line 1a, with respe	ect to the filing			
	erance payment or change-of-control p				a	X
	or receive payment from, a supplement					X
c Participate in,	or receive payment from, an equity-ba	sed compensation arrangement?		40	2)

	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		1
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:		
2	The organization?	5 a	X
t	Any related organization?	5 b	X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line Ta, did the organization pay or accrue any compensation contingent on the net earnings of:		
č	The organization?	6 a	X
ł	Any related organization?	6 b	X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III	7	x
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53:4958-4(a)(3)? If 'Yes,' describe in Part III.	8	X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958 6(c)?	9	

JNTRY, ompensated	Employees. U	Use duplicate co	57-07569 opies if additional	87 space is	Page 2 needed.
ensation from the organization ount of Form 990, Part VII, Sect	Sect	w (i) and from	related organizations, described in the icable column (D) and (E) amounts for t	ons, described in a	scribed in the instructions, amounts for that individual.
-2 and/or 1099-MISC Bonus & incentive compensation	Compensation (iii) Other reportable compensation	Retirem and othe deferred mpensati	(D) Nontaxable benefits	(E) Total of columns(B)(I)·(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
.0.	.0.	.0.	.0.	211,387.	0
1			1		
TEEA4102L 8/2/19				Schedule	J (Form 990) 2019

Schedule J (Form 990) 2019 COMMUNITY FOUNDATION OF THE LOWCOU Part II Officers, Directors, Trustees, Key Employees, and Highest Co For each holiv dual whose compensation must be reported on Schedule J, report compt on row (1). Do not list any individuals that aren't listed on Form 990, Part VII. Note: The sum of columns (B)(I)-(III) for each listed individual must equal the total amo (B) Breakdown of W-

(1) 211,387. (i) Base compensation (1) (1) €€ Θ € € ΞΞ \odot ΘĒ εΞ EE (11) (1) C ((11) (11) Θ 3 \in 00 () Ξ Ξ (A) hame and Tille KERRIGAN CEO CHRISTOPHER PRESIDENT & PRESIDENT BAA 16 10 5 -12 13 \$ 00 14 n 0 H 3 4 ~ N

THE LOWCOU	
THE	
OF 1	
FOUNDATION	
COMMUNITY	
990) 2019	
ule J (Form S	
Schedu	

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part complete this part for any additional information.

For	m 990)	Complete if the organizatio	a second constraint	Contributions 'Yes' on Form 990, P		30.		2	019)
epart	ment of the Treasury Il Revenue Service	 Attach to Form 990. Go to www.irs.gov/Form99 	0 for instruct	ions and the latest in	formation.				to Pul	
		MMUNITY FOUNDATION O	F THE LO	WCOUNTRY,		Employ	/er identific	ation num	iber	
	11	NC.		Van e server		57-(075698	37	_	
Par	t I Types of	Property					-			
			(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contrib amounts repor on Form 990 Part VIII, line	ted	Meth noncash	(d) iod of de contribi	etermin	ing moun
1	Art - Works of a	art	1							
2	Art - Historical I	treasures								
3	Art - Fractional	interests								
4	Books and public	cations								
5	Clothing and hou	usehold goods								
6	Cars and other v	ehicles				-				
7		S								
8		erty								
9		blicly traded	1	26	671,2	268.	AVG H	IGH/L	QW	
		sely held stock				-				
		thership, LLC, or trust interests. cellaneous	-			-	-			
						-				
13		vation contribution — es								
14		vation contribution – Other.				-			-	
15		esidential	1							
		ommercial								
17		ther								
18	Collectibles				-					
19	Food inventory									_
20	Drugs and medic	cal supplies								
21							_			
22	Historical artifac	ts	1							
23	Scientific specin	nens				_	1			
	Archeological ar	tifacts	-				_			
25	Other (-							
26	Other ()				-				
27	Other (-				
		8283 received by the organization of	dunnes the terr	wase for another dears to	1 Ar which the					
29	organization con	npleted Form 8283, Part IV, Dono	ce Acknowled	lgement.	A WINCH THE		29			
									Yes	No
30a	it must hold for a	did the organization receive by contr at least three years from the date oses for the entire holding period	e of the initial	operty reported in Part contribution, and whi	l, lines 1 through 2 ch isn't required to	o be us		30 a		X
b	a final sector of the sector o	the arrangement in Part II.							-	21
31		zation have a gift acceptance pol	icy that requi	res the review of any	nonstandard conti	ibulion	15?	31		Х
	Does the organiz	zation hire or use third parties or utions?						32 a		X
b	If 'Yes,' describe							SE.G		17
		on didn't report an amount in colu	umn (c) for a	type of property for w	hich column (a) is	s check	ed,			
-	Contraction of the second second	Reduction Act Notice, see the In-	stantions fo	- Faun 000			Schod	ule M (F	orm 90	0) 20

Schedule M (Form 990) 2019 COMMUNITY FOUNDATION OF THE LOWCOUNTRY, 57-0756987 Page 2

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.

SCHEDULE M - ADDITIONAL INFORMATION

COLUMN B REPORTS 26 SEPARATE STOCK CONTRIBUTIONS

SCHEDULE O	Supplemental Information to Form 990	or 990-EZ	OMB No. 1545-0047	
(Form 990 or 990-EZ)	Complete to provide information for responses to specific Form 990 or 990-EZ or to provide any additional info		2019	
Department of the Treasury Internal Revenue Service	 Attach to Form 990 or 990-EZ. Go to www.irs.gov/Form990 for the latest information. 		Open to Public Inspection	
Name of the organization COMMU	NITY FOUNDATION OF THE LOWCOUNTRY,	Employer iden 57-0756	tilication number 987	

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

COMMUNITY FOUNDATION OF THE LOWCOUNTRY PAID SALARIES TO MAINTAIN THE FUNCTIONS OF THE FOUNDATION AS STATED IN THE MISSION STATEMENT.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE ANNUAL FORM 990 IS PREPARED BY THE FOUNDATION'S INDEPENDENT AUDITORS. AFTER THE COMPLETED FORM 990 IS REVIEWED BY THE FOUNDATION'S VP FOR FINANCE/ADMINISTRATION AND PRESIDENT/CEO, AN ELECTRONIC COPY OF THE FORM IS THEN PROVIDED TO ALL FOUNDATION DIRECTORS WITH A 5 DAY COMMENT PERIOD BEFORE THE FORM IS FILED WITH THE IRS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES INCREASES FOR THE CEO ARE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS UPON RECEIVING PERFORMANCE COMMENTARY BY THE BOARD OF DIRECTORS AND BEING PRESENTED WITH STUDIES SHOWING COMPARABLE WAGE DATA FROM THE COUNCIL ON FOUNDATIONS

AND FORM 990 OF COMPARABLE LOCAL NONPROFITS. APPROVAL OF OTHER KEY EMPLOYEE WAGES FOLLOWS A SIMILAR REVIEW OF COMPARABLES, BUT IS MADE BY THE CEO. FORM 990, PART VI, LINE 17 - LIST OF STATES WHICH THIS RETURN IS FILED AK AL AR CA CO CT DC FL GA IL KS KY MA MD ME MD MI MN MO MS NC ND NH NJ NY OH OK OR FA RI SC TN UT VA WA WI WV FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE BOARD MAKES AUDIT AND ANNUAL REPORT AVAILABLE ON ITS OWN WEBSITE. BOTH ARE AVAILABLE UPON REQUEST AS WELL, FORM 990 IS ALSO AVAILABLE UPON REQUEST.

ons and vered 'Yes' o	Unrelated Partnerships on Form 990, Part IV, line 33, 34, 35b	ons and Unrelated Fartnersnips vered 'Yes' on Form 990, Part IV, line 33, 34, 35b.	:rship 33, 34, 3	35 b, 36, or 37.			N	2019	
Attach to I	- orm 990. ructions and	 Attach to Form 990. m990 for instructions and the latest information. 	formatio	on.			Open Ins	Open to Public Inspection	U
						Employer identification number 57-0756987	cation nu 8.7	mber	
zation ansv	answered 'Yes'	on Form	,066	part IV, line	33.				
activity	Legal domicile (state or foreign country)	() icile (state country)	Tot	Total income	End-of-	End-of-year assets	Dire	Direct controlling entity	- Bui
te if the or tax year.	te if the organization tax year.	answered	'Yes'	on Form 990,	Part	IV, Ine 34,	because	lse it	
Legal don or foreig	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	1	(if section 501 (c)(3))	status (c)(3))	Direct controlling entity	lling	(g) Sec 512(b)(13) controlled entity?	b)(13) ertity?
								Yes	No
	SC	501 (C) (3)	(3)			N/A			\times
			a prime in a				-		0

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Related Organization answire

Complete if the organization answ

Go to www.irs.gov/Forn

Department of the Treasury Internal Revenue Service Name of the organization

COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC.

Part I Identification of Disregarded Entities. Complete if the organiz

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary
(μ	1 1
	i
(2)	1
(3)	
Part II Identification of Related Tax-Exempt Organization had one or more related tax-exempt organizations	anizations. Complet nizations during the
Name, address, and EIN of related organization	(b) Primary activity
(1) THE JIM AND MARGARET KRUM FOUNDATI 4 NORTHRIDGE DRIVE, SUITE A HILTON HEAD ISLAND, SC 29925 27-177206	
(2)	
(3)	
(4)	

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

34,	(k) Percentage pwnership		.×	(i) Sec 512(b)(13) controlled entity?	No	
		o N	Part	Sec 51 control	Yes	
	0) General or managing partner?	Yes	orm 990	(h) Percentage ownership		
	() Code V-UBI amount in box 20 of Schedule K-1 (Form	10(65)	ed 'Yes' on F	. (g) Share of end-of- year assets		
	(h) Dispropor- tionate allocations?	Yes No	n answer	5		
ian year.		×	organization	nare hare		
	(g) Share of erd.o ² -year assets		if the	Type of entity (C corp. S corp.	trust)	
	() Share of total income		Complete	Type (C corp	5	
			Trust. ((d) Direct controlling	entity	
	(e) Sminaut income ted, unrelated, uded from tax der sections	2-514)	oration or	micile l foreign co		

Part III Identification o	of Related Organ	Organizations	ons Taxable as organizations tr	s a Partner treated as
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Controll - Controll -	g Precemir (related, excde under 512
(I)				
(2)				
(3)				
Part IV Identification o	of Related Organizations se it had one or more rela	ganizations Tax or more related		able as a Corpor organizations tre
Name, address, and EIN (of related organization		Primary activity	(c) Lega domic (state or fore country)
(J)				
		1		
(2)		4		
(3)		1		
BAA		-		

organization answered 'Yes (on Form 990, Part IV	, I ne 34, 35b, or 3(36.	
G				Yes No
with one or more related organizations listed in Parts	is listed in Parts 1-1V?			
entity		化化学 化化学学 化化学学 化化学学 化化学学	1a	X
			1 b	×
			1c	×
			PL	×
			- 1e	×
				\$
			1	×
		and a set of the point of the p	6 - r	× :
			ul	×
			internet in the second	×
			11 ·····	×
			÷	2
			¥ .	X
organization(s)			11	×
organization(s)			5	X
inization(s)			n1	X
			10	X
		second strategies of the second strategies	1 P	×
			19	×
			11	×
			1s	X
o must complete this line, including co	including covered relationships and tra	rsection thresholds.		
	(b) Transachon tyne (p.c)	(c) Arrount ryoved	Vethod of de	 determining involved
	U.			2
TEEA5003L 06/27/19		Schedule	cule R (Form	990) 2019
		0000	Y	2

Pace 3

Par	Part V Transactions With Related Organizations. Complete If the org
-	Note: Complete lime 1. Flamy entity is listed in Plats II, or 1V of this schedule. During the tax year optic the organization engage in any of the following transactions wit
ίΩ.	Receipt of (i) interest (ii) amultes, (iii) rayaltes or (iv) rent 'ram a controlled en
2	Giff, grant, or capital contribution to related organization(s).
UT	Giff, grant, or capital contribution from related organization(s). Loads or fram or available to donivelated synamization(s).
υ Φ	
÷	Dividends from related organization(s)
6	Sale of assets to related organization(s)
5	Purchase of assets from related organization(s)
	Exchange of assets with related organization(s)
	Lease of fact ties, equipment, or other assets to related organization(s).
×	Lease of fact thes, equipment, or other assets from related organization(s)
-	Performance of services or memoership or fundraising solicitations for related or
E	Performance of service
F	Sharing of facilities, equipment, mailing lists, or other assets with related organiz
0	Sharing of paid employees with related organization(s)
d	Reimbursement card to related organization(s) for expenses
σ	Reimbursement paid by
<u>نا</u> ـد	ri Olher transfor of cash or proporty to relation organization(s) el Other transfer of cash or proporty from relation proportation(s)
2	If the arrewer to any of the aprive is ves the instructions for information on who m
	Name of reaction organization
ε	
(2)	
(3)	
(4)	
(2)	
(9)	
BAA	

Part VI Unrelated Organizations Provide the following information for each enti-	nizations Taxable as a Par or each entity taxed as a partnersh	zations Taxable as a Partnership. Complete if the organization answered "Yes" on For each entity taxed as a partnership through which the organization conducted more than five percent of its activitie	p. Complete if t which the organizat	if the organization zation conducted more t	zation answered d more than five pero shups.	ed "Yes" on Fi	5 10	IV, I total a	ine 37.	
N of ant t	Primary activity	Legal domicile (state or foreign country)	(d) Predominant income (related, unter lated, excluded from 542-314)	4-e all partners section 50'(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	Disprop tionat	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	() General or managing partner?	(k) Percentage ownership
(i)			ALIONA & BIGINAS	Tes No					S	
(2)										
(3)										
(4)										
(5) 										
(6)										
<u>(</u>)										
(8)										

Provide additional information for responses to questions on Schedule R. See instructions.

PART VII - SUPPLEMENTAL INFORMATION

IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

THE JIM AND MARGARET KRUM FOUNDATION IS OPERATED BY THE SAME ADMINISTRATIVE STAFF AS COMMUNITY FOUNDATION OF THE LOWCOUNTRY AND IS INCLUDED IN THE SAME CONSOLIDATED AUDITED FINANCIAL STATEMENTS, ALTHOUGH THEY FILE SEPARATE FORM 990'S AND HAVE SEPARATE BOARDS OF DIRECTORS. A MAJORITY OF THE JIM AND MARGARET KRUM FOUNDATION'S BOARD OF DIRECTORS IS APPOINTED BY COMMUNITY FOUNDATION OF THE LOWCOUNTRY'S DIRECTORS.

BAA



Hilton Head MLK Committee for Justice

Board Meeting via email on Tuesday August 29, 2023

Attending: Michelle Dallas, Jennifer Delgado, Margaret Johnson, Leah Long, Galen Miller, DeShara Mitchell, Italia Parisi, Sandra Willis

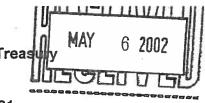
Leah Long moved to allow the Hilton Head MLK Committee for Justice to apply for a grant from the Town of Hilton Head ATAX Committee. Galen Miller Seconded. Margaret Johnson voted to abstain due to her position on the ATAX Committee. The other 5 votes were yes.

September meeting TBD.

Internal Revenue Service

Date: May 1, 2002

Community Foundation of the Lowcountry, Inc. P.O. Box 23019 Hilton Head, SC 29925-3019 Department of the Treas



P. O. Box 2508 Cincinnati, OH 45201

Person to Contact: Delores Gaskins 31-07428 Customer Service Specialist Toll Free Telephone Number: 8:00 a.m. to 6:30 p.m. EST 877-829-5500 Fax Number: 513-263-3756 Federal Identification Number: 57-0756987

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in March 1984 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

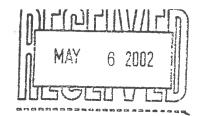
This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.



Community Foundation of the Lowcountry, Inc. 57-0756987

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

W & Ficketto

John E. Ricketts, Director, TE/GE Customer Account Services