2026
Accommodations Tax Funds Request Application

Organization Name: Community Foundation of the Lowcountry

Project/Event Name: Jerseys & Dresses Charitable Fund Annual Tailgate

Executive Summary

(As a first year grant applicant we do not have data to attach ATAX Effectiveness Measurement Form)

Jerseys and Dresses is a Charitable Fund in partnership with the Community Foundation of the Lowcountry. We are dedicated to raising money for a variety of causes through our annual tailgate fundraiser and smaller events throughout the year. Our Mission is to empower and uplift communities by fostering opportunities in Literacy & Education including Autism Support, Youth Sports and Small Business Initiatives. We believe that every individual deserves access to resources that promote teamwork, to be treated with respect and to have the resources needed to make an impact. Last year, we hosted our inaugural event which was a success, with a sold-out crowd and overwhelming support from attendees.

Throughout the year, we conduct various fundraisers to promote our annual tailgate event and raise additional funds for our programming. These fundraisers include silent auctions, dining out for a cause, and community events to engage with our supporters and raise awareness for the important work that we do. By hosting these events, we are able to generate excitement and support for our community while also providing a fun and engaging way for people to give back.

Our annual tailgate fundraiser is the highlight of our fundraising efforts, A Celebration of Football, bringing together individuals from all corners of the country to support a common goal, CELEBRATE YOUR TEAM, and honor the sport! Hilton Head Island is a melting pot, with football fans from all over. The event features football food from key NFL Cities, music, traditional tailgate games, Mr. Rose's Jersey Shop, and a live auction. Attendees have the opportunity to have fun, dance, socialize, and make a difference in the community by contributing to our event.

In addition to our annual tailgate fundraiser, Jerseys and Dresses Charitable Fund also partners with local businesses and organizations to host smaller fundraising events throughout the year. These events help us maintain a consistent stream of funding for our causes and keep our supporters engaged and informed about our ongoing efforts. By hosting a variety of events, we are able to reach a wider audience and raise more money for the causes that are important to us. We also launched a Summer Internship Program that drew student interns from USC, USCB, West Chester University, and Kings College.

As a Charitable Fund, Jerseys and Dresses relies on the generosity and support of our donors, sponsors, and volunteers to continue our programming . We are committed to making a difference in the community and helping those in need through our fundraising efforts. With ATAX support, we can make a larger lasting impact and continue to provide help and support to those who need it most.

2026
Accommodations Tax Funds Request Application

Date Received: 09/05/2025	Time Received: 08:53 AM	By: Online Submittal

Applications will not be accepted if submitted after 4 pm on September 5, 2025

A. **SUMMARY OF GRANT REQUEST:**

ORGANIZATION NAME: Community Foundation of the Lowcountry

Project/Event Name: Jerseys & Dresses Charitable Fund Annual Tailgate

Contact Name: Stephanie Cauller Title: Founder

Address: 4 Northridge Drive, Hilton Head Island, SC 29926

Email Address: steph@jerseysanddresses.org Contact Phone: 215-806-6871

Event Date(s): Feb 13 & 14, 2026 Event Location(s): Varius

Total Budget: $50,000.00 **Grant Requested:** $16,500.00

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

Our grant funds would be allocated to Marketing and would be divided between, digital, print, televsion, events and PR.

How does the organization/project/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)*

We are a brand new organization, formed in December of 2024. We promote Hilton Head Island Tourism year round with a goal of drawing visitors to the Island for our annual Tailgate event. For the 2025 event, we attended and sponsored football related events in the Philadelphia Market, in partnership with Brandon Graham (retired Eagles Player) and Q102, appeared on Lowcountry Live out of Charleston, participated in Passage to Profits Podcast with iheartMedia in NYC to promote our organization, the Island, as well as, our Event. Passage to Profits podcast is syndicated to 38 radio stations nationwide and is in the top 3% of podcasts for Entrepreneurs. We utilized Hilton Head News with WHHI, CH2, and digital marketing, plus eblasts, and plan smaller events throughout the year to promote our Annual tailgate on Hilton Head Island.

A. Total Number of Physical Tourists Served: 9

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: 15

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: 176

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): 200

How was the Number of visitors documented? *(250 words or less)*

This was documented via check in, reservation confirmations from our accomodations partner, and ticket purchase data.

B. **DESCRIPTION OF OPERATIONS:**

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

Jerseys & Dresses Charitable Fund in Partnership with the Community Foundation of the Lowcountry is a Community Fund focused on addressing a variety of needs. We have offered support to Sandelwood Community Food Pantry, Visitation Home, All American Football Camp, HHI HS All Sports Booster Club, Daufuskie Island Independent School and Hilton Head HS Theater Department. We focus on having FUN, and bring an energetic vibe to all our events.

We are a 100% Volunteer run organization and believe strongly in giving back to the community. We have a passion for this Island, and proudly represent our organization and Hilton Head Island in everything we do.

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

Our goal with the Accommodation Tax Funds is to increase our marketing efforts over last year to include additional print media, television airtime, and other media buys. We will continue to utilize PR to grow our footprint. We have funds committed from RE/MAX Island Realty and Boatwright Lawfirm at this time for the 2026 event. We will begin sponsor sales on September 15th to raise the funds needed to execute the event.

PR: $4200

Digital/Social Marketing Ads: $3000

Print Ads: $3500

WHHI: 1500

Travel for Promotional Appearances $1800

Participation in Events outside our Market $2000

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)*

If full funding is not received we will reduce the media and print ads accordingly to adjust to our budget.

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

Our organization is less than a year old and our SOLD OUT Innaugural Tailgate Event occured in Feb. 2025. Our impact on or Benefit to Tourism is miniscule at this point as we try to grow the Jerseys & Dresses Annual Tailgate Event Weekend into the must attend Winter Event on Hilton Head Island.

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:**

1 - Destination Advertising/Promotion *Advertising and promotion of tourism so as to develop and increase tourist attendence through the generation of publicity.*	100 %
2 - Tourism-Related Events *Promotion of the arts and cultural events.*	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 %

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	%
5 - Tourist Public Transportation *Tourist shuttle transportation.*	0	%
6 - Waterfront Erosion/Control/Repair *Control and repair of waterfront erosion.*	0	%
7 - Operation of Visitor Information Centers *Operating visitor information centers.*	0	%
Total:	**100**	%

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)*

For the 2025 Jerseys & Dresses Annual Tailgate Event we created successful collaborations with the following Island Organizations:

The Beach House Hilton Head

Coligny Plaza

FISH Casual Coastal Restaurant

University of South Carolina Beaufort

SERG Restaurant Group

Greyco

Rollers

Island Recreation Center

Boatwright Lawfirm

We have created a weekend of events including a Golf Outing on Friday the 13th, as well as an Oyster Roast Welcome Celebration on Friday the 13th with our Main Event on Feb. 14th. We have utilized USCB for volunteers and interns. We strive to create a can't miss event during a slower time on our Island.

7. Additional comments. *(250 words or less)*

We may be small but we are mighty, determined and full of FUN!

In an effort to promote our event last year and already starting for this year, we partnered with Brandon Graham (retired) of the Philadelphia Eagles to participate in a fundraiser in Philadelphia. This event was promoted with shout outs to Jerseys and Dresses on Q102 in the Philadelphia Market. We appeared on Passage to Profits Podcast filmed in NYC at the iHeartRadio studios, is syndicated to 38 stations and is top 3 globally ranked podcasts taped in NYC about entrepreneurism and innovation. We appeared on Lowcountry Live, Charleston's #1 Lifestyle Show with ABC News 4, participated in a Segment on Hilton Head News on WHHI, and had a full page ad in CH2 Magazine. Our digital media efforts reached 60,309 people.

C. **FUNDING:**

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

We officially set up our fund in December of 2024, and have been funded by personal donation, local business sponsorships, ticket sales to our Annual Tailgate and varius fundraising events. We plan to do fundraisers throughout the year including Mr. Rose's Jersey Pop Up Shop. Mr. Rose, a US Veteran and Island local graciously donated his lifetime collection of sports Jerseys to Jerseys & Dresses. We bring a pop up shop and sell jerseys. Other fundraisers include virtual silent auctions, and Night's of Giving with local restaurants. We will also be participating in some Island Recreation Center Events.

We have partnered with Fish Casual Coastal in Coligny Plaza to raise funds with a Day of Giving, and we hosted a Hospitality House Fundraiser at RBC Heritage including a Silen

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

0	Government Sources	20%	Private Contributions, Donations and Grants
40%	Corporate Support, Sponsors	5	Membership, Dues, Subscriptions
35%	Ticket Sales, or Sales and Services	0	Other

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

Yes ___ No **X**

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 upcoming fiscal year's **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:

   June 2025 Statement from CFLW- Previous FY 1

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:

   July -June 24/25 - Previous FY 1

   June Statement from CFLC - 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:

   2022 - Previous FY 2

   2023 - Previous FY 1

E. FINANCIAL GUARANTEES AND PROCEDURES:

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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 organiztion has procurement guidelines, which are utilized and followed in the expenditue of ATAX grant funds.
   - ○ Utilize and follow organization's own procurement guidelines
   - ◉ Our organization does not have or follow procurement guidelines

F. **MEASURING EFFECTIVENESS:**

If you received 2024 or 2025 HHI ATAX funds

1. List any ATAX award amounts received in 2024 and/or 2025.

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 are a new applicant this year and have not previously been awarded an ATax Grant from the Town of Hilton Head Island. In addition, reguarding the current Form 990, the Community Foundation's current form is for 2023. They have not finished thier 2024/25 as their fiscal year ended on June 31, 2025. Here is a link to additional Community Foundation Financial Documents if needed.
>
> https://cf-lowcountry.org/about/financials

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 you create 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)*

(As a first year grant applicant we do not have data to attach ATAX Effectiveness Measurement Form)

Jerseys and Dresses is a Charitable Fund in partnership with the Community Foundation of the Lowcountry. We are dedicated to raising money for a variety of causes through our annual tailgate fundraiser and smaller events throughout the year. Our Mission is to empower and uplift communities by fostering opportunities in Literacy & Education including Autism Support, Youth Sports and Small Business Initiatives. We believe that every individual deserves access to resources that promote teamwork, to be treated with respect and to have the resources needed to make an impact. Last year, we hosted our inaugural event which was a success, with a sold-out crowd and overwhelming support from attendees.

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Signature: Stephanie P Cauller

Title/Position:

Mailing Address: 302 Fort Howell Dr, Hilton Head Island, SC 29926

Email Address: stephislandrealty@gmail.com

Office Phone Number: 215-806-6871

Home Phone Number:

Visitor Data: Jerseys & Dresses Charitable Fund Tailgate Event

Feb. 2025

Number of Tourists in Attendance at event	9
Total Number of Tourists who travelled including Children	14
Tourists From Philadelphia Area	5
Tourists from North East PA/Pocono Mountains	3
Tourists from New Jersey	1
Tourists from Nashville	5
Tourists in Hotel with accomodation Partner	5
Tourists in Air BNB	5
Tourists stayed with family or friends	4
Number of Visitors Bluffton/Beaufort	15
Number of Visitors who stayed in Air BNB	2
Physical Residents	176

Jerseys & Dresses Charitable Fund Meeting

September4, 2025

5:30pm

In Attendance: Steph Cauller, Katie Oliva, Sarah Beachkofsky

Virtual Attendance: Cara Buckland, Suzanne Tufts, Heather Minnich, Emily Boatwright

ATAX Grant Application: Steph Cauller moves to vote to approve the ATAX Grant Application, seconded by Katie Oliva. Vote was unanimous by all in attendance to submit the Jerseys & Dresses ATAX Grant Application.

Cheesesteak Festival in Coligny:

-People Choice Only No Judges

-J&D can supply some of the meat based on cost to amateur competitors

-will support Sandlewood Food Pantry

-USCB will coordinate volunteers

Tailgate Event Location: We have narrowed it down to the Beach House in Port Royal Plantation or the Beach House Hotel in Coligny. Will gather info and make a decision within the next two weeks.

Treasurer: Carrie McKonly has volunteered to act as our Treasurer. Vote will occur at the next meeting.

Sandlewood Community Food Golf Outing: J&D will be supporting this event.

Next Meeting date: TBD

Meeting adjourned: 5:30

Jerseys and Dresses Charitable Fund
2026 Fiscal Year Budget

INCOME	
Corporate and Grants	
Corporate Donors - Anticipated	$ 23,000.00
Grants - Anticipated ATAX	$ 16,000.00
Grants-Anticipated HH Firefighters	$ 10,000.00
Total Corportate and Grant Income	$ 39,000.00
INDIVIDUAL	
JNJ TailGate	$ 30,000.00
(FUTURE EVENTS)	$ 15,000.00
Total Individual Donors	$ 45,000.00
TOTAL INCOME	**$ 84,000.00**
EXPENSES	
Program Expense	
Annual Fundraiser Tailgate Gala:	$ 69,000.00
Cheese Steak Competition (FUTURE EVENT)	$ 12,000.00
Dining Gives Back Marketing	$ 5,000.00
Intern - Event Vendor Fees & Associated costs	$ 5,500.00
Community Marketing (Island Rec, Intern Events)	$ 5,000.00
Travel for Promotion/Intern Events	$ 8,000.00
Administrative/Office Supplies/Postage	$ 4,000.00
Administrative - CFOFLC	$ 300.00
Technology Fees (website, Trademark Monitoring)	$ 2,000.00
Chamber of Commerce Membership & Event Fee	$ 1,200.00
Fees - SCH/Credit Card	$ 1,000.00
Total Program Expenses	**$ 113,000.00**
Grants	

Tailgate Gala Marketing:	PR	$4,200.00
This is included in the $69,000	Social	$3,000.00
	Print	$3,500.00
	WHHI	$1,500.00
	Travel	$1,800.00
	Events outside our market	$2,000.00
	Total Marketing Budget	$16,000.00

Anticipated Distribtions	$ 20,000.00
Total Grants	$ 20,000.00
TOTAL EXPENSES	**$ 133,000.00**
NET GAIN/(LOSS)	**$ (49,000.00)**

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund
June 01, 2025 through June 30, 2025
Short Term Investment Pool
Statement of Activity

	June 01, 2025 through June 30, 2025	July 01, 2024 through June 30, 2025
Beginning Balance	$4,617.80	$0.00
Contributions & Investment Activity		
Contributions to Fund	$ 0.00	39,724.76
Event and Registration Income	$ 0.00	6,820.00
Interest and Dividend Income	$ 15.16	143.17
Investment Income and Losses	-$ 2.20	14.94
Total Contributions & Investment Activity	$ 12.96	$46,702.87
Expenses		
Distributions - Grants	$200.00	$11,850.00
Distributions - Program Expenses	$0	$2,022.50
Fees - Administrative	$50.00	$ 151.44
Fees - Credit Card Processing	$0	$ 383.68
Fundraising Expense	$336.25	$28,250.74
Total Expenses	$ 586.25	$42,658.36
Net Change to Fund Balance	($ 573.29)	$4,044.51
Ending Balance June 30, 2025		$4,044.51
Available to Spend		$4,044.51

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund
June 01, 2025 through June 30, 2025

Fund Activity Detail

Contributions

No donations were received during this period.

Grants

Organization/Description	Date	Amount
Daufuskie Island Independent School	2025-06-03	$200.00
Middle School Moms Focus Group Support		
Total Grants		$200.00

Program Expenses

Name/Description	Date	Amount
Oliva, Katie	2025-06-05	$312.08
Reimb for bartending supplies and red carpet		
FASTSIGNS	2025-06-17	$24.17
Invoice #EFS-26045		
Total Program Expenses		$336.25

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund

July 01, 2025 through July 31, 2025

Short Term Investment Pool

Statement of Activity

	July 01, 2025 through July 31, 2025	July 01, 2025 through July 31, 2025
Beginning Balance	$4,044.51	$4,044.51
Contributions & Investment Activity		
Contributions to Fund	$1,824.48	1,824.48
Interest and Dividend Income	$ 14.76	14.76
Investment Income and Losses	-$ 0.75	-0.75
Total Contributions & Investment Activity	$1,838.49	$1,838.49
Expenses		
Fundraising Expense	$400.00	$ 400.00
Total Expenses	$ 400.00	$ 400.00
Net Change to Fund Balance	$1,438.49	$1,438.49
Ending Balance July 31, 2025		$5,483.00
Available to Spend		$5,483.00

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund
July 01, 2025 through July 31, 2025

Fund Activity Detail

Contributions

Name	Date	Amount
What The Fish, LLC	2025-07-30	$1,424.00
Betterworld	2025-07-31	$400.48
Total Contributions		$1,824.48

Grants

No grants were made during this period.

Program Expenses

Name/Description	Date	Amount
Gwinnett Stripers Tabling Group Package	2025-07-29	$400.00
Total Program Expenses		$400.00

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund

January 01, 2024 through December 31, 2024

Short Term Investment Pool

Statement of Activity

	January 01, 2024 through December 31, 2024	July 01, 2024 through December 31, 2024
Beginning Balance	$0.00	$0.00
Contributions & Investment Activity		
Contributions to Fund	$6,690.00	6,690.00
Event and Registration Income	$ 110.00	110.00
Interest and Dividend Income	$ 3.14	3.14
Investment Income and Losses	$ 0.93	0.93
Total Contributions & Investment Activity	$6,804.07	$6,804.07
Expenses		
Distributions - Program Expenses	$1,500.00	$1,500.00
Fees - Administrative	$50.00	$ 50.00
Fees - Credit Card Processing	$6.60	$ 6.60
Total Expenses	$1,556.60	$1,556.60
Net Change to Fund Balance	$5,247.47	$5,247.47
Ending Balance December 31, 2024		$5,247.47
Available to Spend		$5,247.47

COMMUNITY FOUNDATION OF THE LOWCOUNTRY

Jerseys and Dresses Charitable Fund
January 01, 2024 through December 31, 2024

Fund Activity Detail

Contributions

Name	Date	Amount
Hilton Head Home Group LLC	2024-12-09	$2,000.00
Boatwright Law Firm, LLC	2024-12-09	$500.00
Montgomery, Bobbi	2024-12-30	$190.00
Hilton Head Island-Bluffton Chamber of Commerce	2024-12-31	$4,000.00
Total Contributions		$6,690.00

Grants

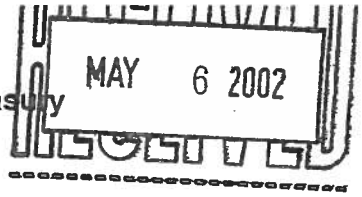
No grants were made during this period.

Program Expenses

Name/Description	Date	Amount
YUBpr	2024-12-19	$1,500.00
PR Support for JNDCF#1		
Total Program Expenses		$1,500.00

Internal Revenue Service

Department of the Treasury



P. O. Box 2508
Cincinnati, OH 45201

Date: May 1, 2002

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

Community Foundation of the Lowcountry, Inc.
P.O. Box 23019
Hilton Head, SC 29925-3019

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.

RECEIVED
MAY 6 2002

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,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

Form **990**

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07/01 , 2023, and ending 06/30 , 20 24

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 4 NORTHRIDGE DRIVE

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: HILTON HEAD ISLAND, SC 29925

D Employer identification number: 57-0756987

E Telephone number: (843) 681-9100

G Gross receipts $ 16,873,060

F Name and address of principal officer: NICOLE CHARLES
SAME AS C ABOVE

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

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.CF-LOWCOUNTRY.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1994

M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	150
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,588,712	14,282,263
9	Program service revenue (Part VIII, line 2g)	1,285,307	1,310,226
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,118,351	1,269,222
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(168,233)	(144,988)
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,824,137	16,716,723

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	10,966,328	9,775,662
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,129,584	1,267,692
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 223,026		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,983,887	3,159,558
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	15,079,799	14,202,912
19	Revenue less expenses. Subtract line 18 from line 12	(1,255,662)	2,513,811

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	80,288,803	89,904,103
21	Total liabilities (Part X, line 26)	5,564,270	5,682,590
22	Net assets or fund balances. Subtract line 21 from line 20	74,724,533	84,221,513

Part II Signature Block

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

Sign Here

Signature of officer — Date

NICOLE CHARLES, VICE PRESIDENT FOR FINANCE & ADMIN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
AMY BIBBY	AMY BIBBY	05/08/2025		P00445891

Firm's name: FORVIS MAZARS, LLP — Firm's EIN: 44-0160260

Firm's address: 500 RIDGEFIELD COURT , ASHEVILLE, NC 28806 — Phone no.: (828) 254-2254

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2023)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 12,635,900 including grants of $ 9,775,662) (Revenue $ 1,311,911)

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 (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 12,635,900

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	✓	
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		✓
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		✓
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		✓
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	✓	
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		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		✓
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		✓
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	✓	
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		✓
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		✓
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		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	✓	
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	✓	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✓
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	✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
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		✓
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		✓
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		✓
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		✓
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	✓	
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		✓
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	✓	

Part 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	✓	
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	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✓
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		✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		✓
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		✓
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✓
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
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		✓
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		✓
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	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	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		✓
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		✓
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	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	55		
b	Enter the number of Forms W-2G included on 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		✓	

Part 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	16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	✓	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		✓
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		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		✓
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		✓
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 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		✓
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		✓
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		✓
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		✓
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . .	1a	16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			✓
4	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 organization's assets? .	5			✓
6	Did the organization have members or stockholders?	6			✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✓	
b	Each committee with authority to act on behalf of the governing body?	8b		✓	
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			✓

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AK, AL, AR, CA, (CONTINUED ON SCHEDULE O)

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

☑ Own website ☑ Another's website ☑ 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 financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

NICOLE CHARLES, 4 NORTHRIDGE DRIVE, HILTON HEAD ISLAND, SC 29925, (843) 681-9100

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- 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 hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT WIERMAN	40.0									
PRESIDENT AND CEO				✓				276,850	0	11,092
(2) MARY ROONEY	40.0									
VICE PRESIDENT FOR DEVELOPMENT AND DONOR SERVICES	1.0					✓		112,650	0	5,858
(3) NICOLE CHARLES	40.0									
VICE PRESIDENT FOR FINANCE				✓				108,650	0	5,658
(4) JUDI LEVY	2.0									
SECRETARY		✓		✓				0	0	0
(5) LYNN JENNINGS TAYLOR	5.0									
BOARD CHAIR		✓		✓				0	0	0
(6) PAUL MOERI	2.0									
TREASURER		✓		✓				0	0	0
(7) TRAY HUNTER	2.0									
VICE CHAIR		✓		✓				0	0	0
(8) ARNO DIMMLING	2.0									
DIRECTOR		✓						0	0	0
(9) DAFINA WARD	2.0									
DIRECTOR		✓						0	0	0
(10) DOUG WETMORE	2.0									
DIRECTOR		✓						0	0	0
(11) FAYE GOODING	2.0									
DIRECTOR		✓						0	0	0
(12) JIM WAGNER	2.0									
DIRECTOR		✓						0	0	0
(13) JOHN C. LEVY	2.0									
DIRECTOR		✓						0	0	0
(14) LAURA BUSH	2.0									
DIRECTOR		✓						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) LLOYD FEG NEWTOJ	2.0									
DIRECTOR		✓						0	0	0
(16) STEPHAN EVANS	2.0									
DIRECTOR		✓						0	0	0
(17) STEVE FANELLI	2.0									
DIRECTOR		✓						0	0	0
(18) TOM MOORE	2.0									
DIRECTOR		✓						0	0	0
(19) YOLANDA BRANCHE	2.0									
DIRECTOR		✓						0	0	0
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								498,150	0	22,608
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								498,150	0	22,608

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

			Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		✓
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	✓	
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		✓

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
ISLAND IMPROVEMENTS, INC., 24 PELICAN STREET, HILTON HEAD ISLAND, SC 29928	GENERAL CONTRACTOR	369,873
NEAL'S CONSTRUCTION LLC, 69 ROBERT SMALLS PARKWAY STE 2-E, BEAUFORT, SC 29906	GENERAL CONTRACTOR	183,754

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

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b	1,900				
	c	Fundraising events	1c	48,431				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	98,030				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	14,133,902				
	g	Noncash contributions included in lines 1a–1f	1g	$ 8,997,616				
	h	**Total.** Add lines 1a–1f			14,282,263			
Program Service Revenue			Business Code					
	2a	ADMINISTRATIVE FEE INCOME	522299		1,030,226	1,030,226		
	b	HHIF ADMIN FEE INCOME	522299		280,000	280,000		
	c							
	d							
	e							
	f	All other program service revenue			0	0	0	0
	g	**Total.** Add lines 2a–2f			1,310,226			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,278,886			1,278,886
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real	(ii) Personal			
	6a	Gross rents	6a	1,000				
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	1,000	0			
	d	Net rental income or (loss)			1,000	1,000		
				(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b	9,664				
	c	Gain or (loss)	7c	(9,664)	0			
	d	Net gain or (loss)			(9,664)			(9,664)
	8a	Gross income from fundraising events (not including $ 48,431 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	146,673				
	c	Net income or (loss) from fundraising events			(146,673)			(146,673)
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	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						
Miscellaneous Revenue			Business Code					
	11a	MISCELLANEOUS	900099		685	685		
	b							
	c							
	d	All other revenue			0	0	0	0
	e	**Total.** Add lines 11a–11d			685			
	12	**Total revenue.** See instructions			16,716,723	1,311,911	0	1,122,549

Part IX Statement of Functional Expenses

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

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	9,651,062	9,651,062		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	124,600	124,600		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign 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	326,001	76,073	173,855	76,073
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	721,912	144,382	469,243	108,287
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	144,005	30,295	88,375	25,335
10	Payroll taxes	75,774	15,941	46,502	13,331
11	Fees for services (nonemployees):				
a	Management				
b	Legal	1,561		1,561	
c	Accounting	41,808		41,808	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	227,846		227,846	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	334,010	334,010	0	0
12	Advertising and promotion	70,490	70,490		
13	Office expenses	163,465		163,465	
14	Information technology	11,185		11,185	
15	Royalties				
16	Occupancy	6,953		6,953	
17	Travel	7,114	7,114		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	5,847		5,847	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	54,167		54,167	
23	Insurance	40,683		40,683	
24	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 11g expenses on Schedule O.)				
a	PROGRAM EXPENSES	1,249,740	1,249,740		
b	FUND ADMINISTRATIVE FEE	883,659	883,659		
c	DONOR FUNCTIONS	17,429	17,429		
d	MAINTENANCE	16,338	16,338		
e	All other expenses	27,263	14,767	12,496	0
25	**Total functional expenses.** Add lines 1 through 24e	14,202,912	12,635,900	1,343,986	223,026
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		2,773,132	1	4,611,211
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		140,000	3	786,391
	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	0
	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	0
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		9,408	9	429
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,116,400			
	b	Less: accumulated depreciation	10b 1,083,983	215,666	10c	1,032,417
	11	Investments—publicly traded securities		77,145,308	11	83,468,366
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		5,289	15	5,289
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		80,288,803	16	89,904,103
Liabilities	17	Accounts payable and accrued expenses		453,432	17	20,500
	18	Grants payable		457,460	18	532,732
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to 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	0
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			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		4,653,378	25	5,129,358
	26	**Total liabilities.** Add lines 17 through 25		5,564,270	26	5,682,590
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		74,584,533	27	81,973,416
	28	Net assets with donor restrictions		140,000	28	2,248,097
		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	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		74,724,533	32	84,221,513
	33	Total liabilities and net assets/fund balances		80,288,803	33	89,904,103

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,716,723
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,202,912
3	Revenue less expenses. Subtract line 2 from line 1	3	2,513,811
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	74,724,533
5	Net unrealized gains (losses) on investments	5	7,164,321
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	(181,152)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	84,221,513

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		✓
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✓	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✓	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		✓
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations . . . . . .
g Provide the following information about the supported organization(s).

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,822,132	6,999,002	24,174,493	11,588,712	14,282,263	63,866,602
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	6,822,132	6,999,002	24,174,493	11,588,712	14,282,263	63,866,602
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)						14,534,352
6 **Public support.** Subtract line 5 from line 4						49,332,250

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	6,822,132	6,999,002	24,174,493	11,588,712	14,282,263	63,866,602
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,252,857	1,056,899	2,247,267	926,780	1,278,886	6,762,689
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	0	9,617	0	685	10,302
11 **Total support.** Add lines 7 through 10						70,639,593

12 Gross receipts from related activities, etc. (see instructions) **12** 0

13 **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) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . . **14** 69.84 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 . . . . . **15** 64.94 %

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☑

b **33 1/3% support test—2022.** 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—2023.** 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—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services 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						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 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.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 (less section 511 taxes) from businesses acquired after June 30, 1975						
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 organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 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

			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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).*	7		
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).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined 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****.*	9b		
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****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section 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, 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.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
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.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
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****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

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

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 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		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

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

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

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported 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 is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019 . . .			
b	Excess from 2020 . . .			
c	Excess from 2021 . . .			
d	Excess from 2022 . . .			
e	Excess from 2023 . . .			

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

Part VI

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

Return Reference - Identifier	Explanation

SCHEDULE A, PART II, LINE 10 - OTHER INCOME

Description	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
(1) MISCELLANEOUS			9,617		685	10,302
Total	0	0	9,617	0	685	10,302

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	121	
2	Aggregate value of contributions to (during year)	4,172,783	
3	Aggregate value of grants from (during year)	2,688,458	
4	Aggregate value at end of year	12,137,976	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☑ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☑ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ----------

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 $----------
(ii) Assets included in Form 990, Part X $----------

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

a Revenue included on Form 990, Part VIII, line 1 $----------
b Assets included in Form 990, Part X $

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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 of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		160,000		160,000
b Buildings		952,303	952,304	(1)
c Leasehold improvements				
d Equipment		41,677	40,177	1,500
e Other		962,420	91,502	870,918
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,032,417

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITIES PAYABLE	1,796,317
(3) FUNDS HELD FOR OTHERS - AGENCY FUNDS	3,507,145
(4) DUE TO CFL	(12,704)
(5) GRANTS PAYABLE - KRUM	(161,400)
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	5,129,358

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
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			
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	

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

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
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.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

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.

SEE STATEMENT

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	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, 2024.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number
57-0756987

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

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

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

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

		(a) Event #1 FUNDRAISING EVENT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	48,431			48,431
	2 Less: Contributions	48,431			48,431
	3 Gross income (line 1 minus line 2)	0	0	0	0
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages				0
	8 Entertainment				0
	9 Other direct expenses	146,673			146,673
	10 Direct expense summary. Add lines 4 through 9 in column (d)				146,673
	11 Net income summary. Subtract line 10 from line 3, column (d)				(146,673)

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

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

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

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

b If "No," explain: _____

_____

_____

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

b If "Yes," explain: _____

_____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . . . $

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

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number

57-0756987

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

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

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

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

1 (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 noncash assistance	(h) Purpose of grant or assistance
(1) (SEE STATEMENT)	06-1818302	501(C)(3)	10,000				HUMAN SERVICES
(2) (SEE STATEMENT)	57-0764909	501(C)(3)	66,500				RELIGIOUS ORG.
(3) AMERICAN CANCER SOCIETY, INC. P.O. BOX 100902, COLUMBIA, SC 29290	13-1788491	501(C)(3)	5,445				HEALTH
(4) (SEE STATEMENT)	53-0196605	501(C)(3)	24,000				HUMAN SERVICES
(5) ANTIOCH EDUCATIONAL CENTER POST OFFICE BOX 1930, RIDGELAND, SC 29936	76-0818789	501(C)(3)	50,000				HUMAN SERVICES
(6) (SEE STATEMENT)	57-1035817	501(C)(3)	256,662				ARTS AND CULTURE
(7) AUSTIN ACHIEVE PUBLIC SCHOOLS INC. 7424 EAST HIGHWAY 290, AUSTIN, TX 78723	27-3700807	501(C)(3)	50,000				EDUCATION
(8) (SEE STATEMENT)	27-0536683	501(C)(3)	225,800				HEALTH
(9) (SEE STATEMENT)	57-6000367	501(C)(3)	194,835				EDUCATION
(10) BEAUFORT COUNTY SHERIFF'S OFFICE 2001 DUKE STREET, BEAUFORT, SC 29901	57-6000311	501(C)(3)	20,000				HUMAN SERVICES
(11) (SEE STATEMENT)	57-0910326	501(C)(3)	153,750				HUMAN SERVICES
(12) (SEE STATEMENT)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 132

3 Enter total number of other organizations listed in the line 1 table 0

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	SCHOLARSHIPS	33	124,600			
2						
3						
4						
5						
6						
7						

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

(SEE STATEMENT)

Part II Grants and Other Assistance to Governments and Organizations in the United States (continued)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(12) BEAUFORT MEMORIAL HOSPITAL ENDOWMENT FOUNDATION PO BOX 2233, BEAUFORT, SC 29901-2233	57-0792360	501(C)(3)	15,000				HEALTH
(13) BLACQUITY POST OFFICE BOX 3132, BLUFFTON, SC 29910	88-0662577	501(C)(3)	25,000				COMMUNITY DEVEL
(14) BLUFFTON COMMUNITY SOUP KITCHEN PO BOX 993, BLUFFTON, SC 29910	82-3282038	501(C)(3)	187,062				HUMAN SERVICES
(15) BLUFFTON GULLAH CULTURAL HERITAGE CENTER P.O. BOX 3654, BLUFFTON, SC 29910	87-3243654	501(C)(3)	35,388				ARTS AND CULTURE
(16) BLUFFTON HISTORICAL PRESERVATION SOCIETY PO BOX 742, BLUFFTON, SC 29910	57-0724129	501(C)(3)	25,000				ARTS AND CULTURE
(17) BLUFFTON JASPER COUNTY VOLUNTEERS IN MEDICINE PO BOX 2653, BLUFFTON, SC 29910	32-0298086	501(C)(3)	158,204				HEALTH
(18) BLUFFTON SELF HELP PO BOX 2420, BLUFFTON, SC 29910	57-0862658	501(C)(3)	219,223				HUMAN SERVICES
(19) BOYS & GIRLS CLUB OF HILTON HEAD ISLAND P.O. BOX 22267, HILTON HEAD ISLAND, SC 29925	57-0811876	501(C)(3)	354,885				EDUCATION
(20) BOYS & GIRLS CLUB OF THE PLATEAU PO BOX 1812, CASHIERS, NC 28717	46-5336895	501(C)(3)	10,000				EDUCATION
(21) BOYS & GIRLS CLUBS OF THE LOWCOUNTRY - BLUFFTON UNIT PO BOX 1908, BLUFFTON, SC 29910	57-0811876	501(C)(3)	89,382				YOUTH SERVICES
(22) CASA DE PEREGRINOS 999 WEST AMADOR AVENUE, SUITE F, LAS CRUCES, NM 88005	85-0312057	501(C)(3)	10,000				HUMAN SERVICES
(23) CHILD ABUSE PREVENTION ASSOCIATION PO BOX 531, BEAUFORT, SC 29901	57-0722206	501(C)(3)	37,005				HUMAN SERVICES
(24) CHRIST LUTHERAN CHURCH 829 WILLIAM HILTON PARKWAY, HILTON HEAD ISLAND, SC 29928	57-0630675	501(C)(3)	7,000				HUMAN SERVICES
(25) COASTAL COMMUNITY DEVELOPMENT CORPORATION 1000 MAIN STREET, SUITE 100-B, HILTON HEAD ISLAND, SC 29926	92-1171294	501(C)(3)	621,000				COMMUNITY DEVEL
(26) COASTAL DISCOVERY MUSEUM 70 HONEY HORN DR., HILTON HEAD ISLAND, SC 29928	57-0801415	501(C)(3)	80,035				EDUCATION
(27) COUNCIL ON FOUNDATIONS 1255 23RD STREET NW, SUITE 200, WASHINGTON, DC 20037	13-6068327	501(C)(3)	5,750				OTHER-CF DIRECTED

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(28) DAUFUSKIE ISLAND COMMUNITY FOUNDATION 19 VOLUNTEERS RIDGE, DAUFUSKIE ISLAND, SC 29915	74-3164913	501(C)(3)	16,000				ARTS AND CULTURE
(29) DAWSON COMMUNITY FOOD BANK INC 671 LUMPKIN CAMPGROUND RD S STE 30, DAWSONVILLE, GA 30534	87-4613763	501(C)(3)	10,000				HUMAN SERVICES
(30) DAWSON COUNTY WEE BOOKS PROGRAM INC P.O. BOX 1883, DAWSONVILLE, GA 30534	26-4092444	501(C)(3)	10,000				EDUCATION
(31) DRAGONBOAT BEAUFORT P.O. BOX 213, BEAUFORT, SC 29901	46-4065626	501(C)(3)	97,000				HEALTH
(32) FAMILY PROMISE OF BEAUFORT COUNTY 181 BLUFFTON ROAD, D101, BLUFFTON, SC 29910	20-5647589	501(C)(3)	78,474				HUMAN SERVICES
(33) FELLOWSHIP OF CHRISTIAN ATHLETES POST OFFICE BOX 5192, HILTON HEAD ISLAND, SC 29938	44-0610626	501(C)(3)	8,500				RELIGIOUS ORG.
(34) FIRST PRESBYTERIAN CHURCH OF HILTON HEAD ISLAND 540 WILLIAM HILTON PKWY., HILTON HEAD ISLAND, SC 29928	57-0470141	501(C)(3)	35,650				RELIGIOUS ORG.
(35) FIRST PRESBYTERIAN CHURCH OF METUCHEN POST OFFICE BOX 385, METUCHEN, NJ 08840-0385	22-1667601	501(C)(3)	15,500				RELIGIOUS ORG.
(36) FIRST PRESBYTERIAN DAY SCHOOL 540 WILLIAM HILTON PARKWAY, HILTON HEAD ISLAND, SC 29928	57-0777216	501(C)(3)	8,000				EDUCATION
(37) FIRST UNION AFRICAN BAPTIST CHURCH 239 SCHOOL RD, DAUFUSKIE ISLAND, SC 29915	57-0944881	501(C)(3)	10,000				ARTS AND CULTURE
(38) FOUNDATION FOR EDUCATIONAL EXCELLENCE PO BOX 1601, BLUFFTON, SC 29910	61-1691233	501(C)(3)	22,000				EDUCATION
(39) FRIENDS OF CAROLINE HOSPICE 329 FRIENDS LN., RIDGELAND, SC 29936	57-0725866	501(C)(3)	20,100				HEALTH
(40) FRIENDS OF HH LIBRARY 11 BEACH CITY ROAD, HILTON HEAD ISLAND, SC 29926	23-7208194	501(C)(3)	19,963				EDUCATION
(41) GLENWOOD ACADEMY 500 W. 187TH ST., GLENWOOD, IL 60425	36-2167087	501(C)(3)	30,000				EDUCATION
(42) GOD (GENERATION, OPERATION, AND DISSOLUTION) CIRCLE, INC 206 BEACHWOOD RD, WALTERBORO, SC 29488	84-3818835	501(C)(3)	6,500				HUMAN SERVICES
(43) GOOD NEIGHBOR FREE MEDICAL CLINIC OF BEAUFORT 974 RIBAUT ROAD, BEAUFORT, SC 29902	26-0335357	501(C)(3)	12,500				HEALTH

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(44) GOOD SHEPHERD CLINIC OF DAWSON COUNTY, INC. 452 HIGHWAY 53 E #1009, DAWSONVILLE, GA 30534	27-0245804	501(C)(3)	10,000				HEALTH
(45) GULLAH TRAVELING THEATER INC. 711 BLADEN STREET, SUITE 310, BEAUFORT, SC 29902	46-1806147	501(C)(3)	5,500				ARTS AND CULTURE
(46) HABITAT FOR HUMANITY OF THE LOWCOUNTRY POST OFFICE BOX 2747, BLUFFTON, SC 29910	57-0916245	501(C)(3)	152,400				HOUSING & SHELTER
(47) HELPING HAND CENTER, INC. PO BOX 120, TILLMAN, SC 29943	80-0751064	501(C)(3)	15,000				HUMAN SERVICES
(48) HELP OF BEAUFORT P. O. BOX 472, BEAUFORT, SC 29902	57-0721545	501(C)(3)	12,250				HUMAN SERVICES
(49) HERITAGE CLASSIC FOUNDATION POST OFFICE BOX 3244, HILTON HEAD ISLAND, SC 29928	57-0835114	501(C)(3)	128,395				HUMAN SERVICES
(50) HEROES ON HORSEBACK P.O. BOX 3678, BLUFFTON, SC 29910	57-1099345	501(C)(3)	32,400				HUMAN SERVICES
(51) HILTON HEAD CHRISTIAN ACADEMY 3088 BLUFFTON PARKWAY, BLUFFTON, SC 29910	57-0757671	501(C)(3)	8,000				EDUCATION
(52) HILTON HEAD HUMANE ASSOCIATION 10 HUMANE WAY, HILTON HEAD ISLAND, SC 29925	57-0630156	501(C)(3)	17,347				ANIMAL WELFARE
(53) HILTON HEAD ISLAND COMMUNITY CHURCH POST OFFICE BOX 4962, HILTON HEAD ISLAND, SC 29938	45-2786644	501(C)(3)	28,572				RELIGIOUS ORG.
(54) HILTON HEAD ISLAND RECREATION ASSOCIATION P.O. BOX 22593, HILTON HEAD ISLAND, SC 29925	57-0827128	501(C)(3)	33,045				YOUTH SERVICES
(55) HILTON HEAD ISLAND SAFE HARBOUR P.O. BOX 5337, HILTON HEAD ISLAND, SC 29938	27-0888431	501(C)(3)	9,331				HUMAN SERVICES
(56) HILTON HEAD NO. 1 PUBLIC SERVICE DISTRICT P.O. BOX 21264, HILTON HEAD ISLAND, SC 29925-1264	57-0680099	501(C)(3)	326,532				COMMUNITY DEVEL
(57) HILTON HEAD REEF FOUNDATION, INC. POST OFFICE BOX 5542, HILTON HEAD ISLAND, SC 29938	57-0948801	501(C)(3)	11,300				ENVIRONMENT
(58) HILTON HEAD SYMPHONY ORCHESTRA P.O. DRAWER 5757, HILTON HEAD ISLAND, SC 29938	57-0761297	501(C)(3)	58,645				ARTS AND CULTURE
(59) HOPEFUL HORIZONS POST OFFICE BOX 1775, BEAUFORT, SC 29901	57-1063332	501(C)(3)	221,133				HUMAN SERVICES
(60) HUGAROO, INC. PO BOX 1665, BLUFFTON, SC 29910	26-0250915	501(C)(3)	10,000				HEALTH

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(61) IN HIS NAME-COLLETON 214 WICHMAN STREET, WALTERBORO, SC 29488	47-2023002	501(C)(3)	8,000				HUMAN SERVICES
(62) JEANNETTE RANKIN FOUNDATION ONE HUNTINGTON ROAD, SUITE 701, ATHENS, GA 30606	58-1273122	501(C)(3)	25,000				EDUCATION
(63) J M SMITH FOUNDATION 101 WEST ST. JOHN ST STE 305, SPARTANBURG, SC 29306	57-1046595	501(C)(3)	7,000				HUMAN SERVICES
(64) JUNIOR ACHIEVEMENT OF GEORGIA, INC. 11935 ABERCORN STREET, SAVANNAH, GA 31419	58-0598050	501(C)(3)	7,500				EDUCATION
(65) JUNIOR JAZZ FOUNDATION P.O. BOX 4751, HILTON HEAD ISLAND, SC 29938	27-1347606	501(C)(3)	93,250				ARTS AND CULTURE
(66) LANDMARK COLLEGE 19 RIVER ROAD SOUTH, PUTNEY, VT 05346	22-2586208	501(C)(3)	50,000				EDUCATION
(67) LEAN ENSEMBLE THEATER PO BOX 23214, HILTON HEAD ISLAND, SC 29925	47-2994571	501(C)(3)	6,350				ARTS AND CULTURE
(68) LIFT UP ATLANTA INC P.O. BOX 1745, HAMPTON, GA 30228	45-3339421	501(C)(3)	10,000				HUMAN SERVICES
(69) LOWCOUNTRY AUTISM FOUNDATION 10 PINCKNEY COLONY RD, BUILDING 100, SUITE 100, BLUFFTON, SC 29909	26-0805420	501(C)(3)	54,425				HUMAN SERVICES
(70) LOWCOUNTRY GULLAH FOUNDATION 2 CATESBY LANE, HILTON HEAD, SC 29928	87-1689337	501(C)(3)	10,000				ARTS AND CULTURE
(71) LOWCOUNTRY LEGAL VOLUNTEERS P.O. BOX 2496, BLUFFTON, SC 29910	56-2202319	501(C)(3)	73,700				HUMAN SERVICES
(72) LOWCOUNTRY PRESBYTERIAN CHURCH 10 SIMMONSVILLE ROAD, BLUFFTON, SC 29910	57-0995868	501(C)(3)	23,000				RELIGIOUS ORG.
(73) MARSHVIEW COMMUNITY ORGANIC FARM, INC. 12 GEORGEES TRAIL, SAINT HELENA ISLAND, SC 29920	14-2013158	501(C)(3)	7,000				HUMAN SERVICES
(74) MAYO CLINIC 4500 SAN PABLO ROAD, JACKSONVILLE, FL 32224	41-6011702	501(C)(3)	13,000				HEALTH
(75) MAY RIVER MONTESSORI P.O. BOX 2557, BLUFFTON, SC 29910	57-0853132	501(C)(3)	6,965				EDUCATION
(76) MEALS ON WHEELS, BLUFFTON-HILTON HEAD P.O.BOX 23691, HILTON HEAD ISLAND, SC 29925	57-0691109	501(C)(3)	118,700				HUMAN SERVICES
(77) MED-I-ASSIST, INC. P.O. BOX 3164, BLUFFTON, SC 29910	32-0212924	501(C)(3)	35,500				HEALTH
(78) MEMORY MATTERS P.O. BOX 22330, HILTON HEAD ISLAND, SC 29925	58-2291775	501(C)(3)	192,550				HUMAN SERVICES

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(79) MENTAL HEALTH AMERICA OF THE LOW COUNTRY 4454 BLUFFTON PARK CRESCENT, SUITE 108, BLUFFTON, SC 29910	57-0670742	501(C)(3)	50,485				HEALTH
(80) MERCY FLIGHT, INC. 100 AMHERST VILLA ROAD, BUFFALO, NY 14225-1432	22-2560963	501(C)(3)	5,045				HUMAN SERVICES
(81) MEREDITH COLLEGE 3800 HILLSBOROUGH STREET, RALEIGH, NC 27607-5298	56-0530242	501(C)(3)	25,250				EDUCATION
(82) MICHIGAN STATE UNIVERSITY FOUNDATION 325 E. GRAND RIVER AVENUE, SUITE 275, EAST LANSING, MI 48823	23-7326030	501(C)(3)	160,000				EDUCATION
(83) MIDSUMMER MUSIC LTD 10568 COUNTRY WALK LANE, UNIT 43, SISTER BAY, WI 54234	39-1829237	501(C)(3)	11,000				ARTS AND CULTURE
(84) MIRASOL HEALTH, INC. P.O. BOX 3827, BLUFFTON, SC 29910	57-0774530	501(C)(3)	50,746				HEALTH
(85) MITCHELVILLE PRESERVATION PROJECT C/O CFL, HILTON HEAD ISLAND, SC 29925	27-2308109	501(C)(3)	24,250				ARTS AND CULTURE
(86) NEIGHBORHOOD OUTREACH CONNECTION 4 DUNMORE COURT, HILTON HEAD ISLAND, SC 29926	54-2083947	501(C)(3)	110,700				EDUCATION
(87) NORTHERN PIEDMONT COMMUNITY FOUNDATION POST OFFICE BOX 182, WARRENTON, VA 20188	31-1742955	501(C)(3)	30,000				ENVIRONMENT
(88) OPERATION PATRIOTS FOB 198 OKATIE VILLAGE DRIVE, SUITE 103-335, OKATIE, SC 29909	85-0894599	501(C)(3)	87,921				HUMAN SERVICES
(89) OSPREY VILLAGE INC. 2600 MAIN STREET, UNIT 101, HILTON HEAD ISLAND, SC 29926	26-2967726	501(C)(3)	13,125				COMMUNITY DEVEL
(90) PILLARS COMMUNITY HEALTH 23 CALENDAR AVENUE, LA GRANGE, IL 60525	36-2170869	501(C)(3)	8,000				HEALTH
(91) POCKETS FULL OF SUNSHINE P.O. BOX 4718, HILTON HEAD ISLAND, SC 29938	47-1283875	501(C)(3)	23,100				HUMAN SERVICES
(92) PORT ROYAL SOUND FOUNDATION 310 OKATIE HIGHWAY, OKATIE, SC 29909	20-4431922	501(C)(3)	174,200				ENVIRONMENT
(93) PREGNANCY CENTER AND CLINIC OF THE LOW COUNTRY 1 CARDINAL RD, HILTON HEAD ISLAND, SC 29926	57-0923523	501(C)(3)	26,588				HEALTH
(94) PROGRAMS FOR EXCEPTIONAL PEOPLE 39 SHERIDAN PARK CIR., STE 2, SUITE 2, BLUFFTON, SC 29910	57-1036680	501(C)(3)	108,800				EDUCATION

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(95) REAL CHAMPIONS, INC 7596 WEST MAIN STREET, SUITE D, RIDGELAND, SC 29936	81-3956956	501(C)(3)	18,500				EDUCATION
(96) ROOF ABOVE PO BOX 31335, CHARLOTTE, NC 28231	56-1837620	501(C)(3)	10,000				HUMAN SERVICES
(97) ROTARY CLUB OF HILTON HEAD ISLAND CHARITABLE FOUNDATION 99 N MAIN STREET, SUITE 2, HILTON HEAD ISLAND, SC 29926	86-1742661	501(C)(3)	17,750				ENVIRONMENT
(98) SANDALWOOD COMMUNITY FOOD PANTRY P.O. BOX 5061, HILTON HEAD ISLAND, SC 29938	27-2766571	501(C)(3)	8,900				HUMAN SERVICES
(99) SC GOVERNOR'S SCHOOL FOR THE ARTS AND HUMANITIES FOUNDATION P.O. BOX 8458, GREENVILLE, SC 29604	57-0794878	501(C)(3)	8,500				ARTS AND CULTURE
(100) SEA TURTLE PATROL HHI P.O. BOX 23434, HILTON HEAD ISLAND , SC 29925	82-3642853	501(C)(3)	19,450				ANIMAL WELFARE
(101) SECOND HELPINGS INC. 11-A MARINA SIDE DR., HILTON HEAD ISLAND, SC 29928	57-0938469	501(C)(3)	188,691				HUMAN SERVICES
(102) SOAR SPECIAL RECREATION OF THE LOWCOUNTRY POST OFFICE BOX 4641, HILTON HEAD ISLAND, SC 29926	84-1747203	501(C)(3)	10,500				HEALTH
(103) SOUTH COASTAL FELLOWSHIP OF CHRISTIAN ATHLETES POST OFFICE BOX 5192, HILTON HEAD ISLAND, SC 29938	44-0610626	501(C)(3)	22,000				RELIGIOUS ORG.
(104) SPARTAN FUND 550 S. HARRISON ROAD, EAST LANSING, MI 48823	38-6005984	501(C)(3)	10,000				EDUCATION
(105) SPECIAL OLYMPICS SOUTH CAROLINA AREA 8 PO BOX 4641, HILTON HEAD ISLAND, SC 29938	57-0680248	501(C)(3)	26,000				HUMAN SERVICES
(106) SPIRIT OF SEBASTIAN 113 BESSELEIU CT, BLUFFTON, SC 29910-6536	92-3750436	501(C)(3)	23,000				HUMAN SERVICES
(107) SPRING ISLAND TRUST 174 CALLAWASSIE DRIVE, OKATIE, SC 29909	57-0905093	501(C)(3)	5,500				ENVIRONMENT
(108) ST. STEPHENS OUTREACH FOODBANK 3524 SMITHS CROSSING, RIDGELAND, SC 29936	57-0947913	501(C)(3)	7,500				RELIGIOUS ORG.
(109) TECHNICAL COLLEGE OF THE LOWCOUNTRY FOUNDATION 921 RIBAUT ROAD, BEAUFORT, SC 29901	57-0767384	501(C)(3)	31,463				EDUCATION
(110) THE CHILDREN'S CENTER, INC. P.O. BOX 21240, HILTON HEAD ISLAND, SC 29925	57-0485356	501(C)(3)	172,087				EDUCATION

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(111) THE FIRST TEE OF THE LOWCOUNTRY PO BOX 23334, HILTON HEAD ISLAND, SC 29925	46-5117877	501(C)(3)	19,000				YOUTH SERVICES
(112) THE GULLAH MUSEUM OF HILTON HEAD ISLAND 3 FARMERS CLUB ROAD, HILTON HEAD ISLAND, SC 29926	42-1603322	501(C)(3)	8,000				YOUTH SERVICES
(113) THE HILTON HEAD ISLAND DEEP WELL PROJECT P.O. BOX 5543, HILTON HEAD ISLAND, SC 29938	57-0566098	501(C)(3)	118,702				HUMAN SERVICES
(114) THE HUNGER COALITION OF THE LOWCOUNTRY DBA BACKPACK BUDDIES OF HILTON HEAD ISLAND PO BOX 22738, HILTON HEAD ISLAND, SC 29925	27-3106509	501(C)(3)	20,631				HUMAN SERVICES
(115) THE OUTSIDE FOUNDATION 50 SHELTER COVE LANE, HILTON HEAD ISLAND, SC 29928	46-4305638	501(C)(3)	6,250				ENVIRONMENT
(116) THE SALVATION ARMY POST OFFICE BOX 105, BEAUFORT, SC 29901	58-0660607	501(C)(3)	10,556				HUMAN SERVICES
(117) THE SANDBOX 80 NASSAU ST., HILTON HEAD ISLAND, SC 29928	20-0301794	501(C)(3)	14,000				EDUCATION
(118) TOWN OF HILTON HEAD ISLAND ONE TOWN CENTER CT., HILTON HEAD ISLAND, SC 29928	57-0752325	501(C)(3)	19,000				ARTS AND CULTURE
(119) UNITED STATES HOLOCAUST MEMORIAL MUSEUM 100 RAOUL WALLENBERG PLACE, WASHINGTON, DC 20024-2126	52-1309391	501(C)(3)	50,000				ARTS AND CULTURE
(120) UNITED WAY OF THE LOWCOUNTRY, INC. POST OFFICE BOX 202, BEAUFORT, SC 29901-0202	57-0405847	501(C)(3)	97,126				EDUCATION
(121) UNIVERSITY OF CHICAGO - 6030 SOUTH ELLIS AVENUE, BURSAR'S OFFICE - SECOND FLOOR, CHICAGO, IL 60637-2608	36-2177139	501(C)(3)	10,000				EDUCATION
(122) UNIVERSITY OF GEORGIA FOUNDATION 1 PRESS PLACE, SUITE 101, ATHENS, GA 30601	58-6033837	501(C)(3)	11,076				EDUCATION
(123) UNIVERSITY OF SOUTH CAROLINA BEAUFORT ONE UNIVERSITY BOULEVARD, BLUFFTON, SC 29909	83-4290457	501(C)(3)	50,000				EDUCATION
(124) UNIVERSITY OF SOUTH CAROLINA BEAUFORT EDUCATION FOUNDATION 1 UNIVERSITY BOULEVARD, ROOM 254, BLUFFTON, SC 29909	83-4290457	501(C)(3)	67,500				EDUCATION

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(125) UNIVERSITY OF WISCONSIN FOUNDATION US BANK LOCKBOX, BOX 78807, MILWAUKEE, WI 53278-0807	39-0743975	501(C)(3)	41,000				EDUCATION
(126) VANTAGE POINT FOUNDATION POST OFFICE BOX 31224, CHARLESTON, SC 29417	81-3500667	501(C)(3)	75,000				EDUCATION
(127) VOLUNTEERS IN MEDICINE 15 NORTHRIDGE DRIVE, HILTON HEAD ISLAND, SC 29926	57-0959206	501(C)(3)	135,300				HEALTH
(128) VOLUNTEERS IN MEDICINE HILTON HEAD ISLAND 15 NORTHRIDGE DRIVE, HILTON HEAD ISLAND, SC 29926	57-0959206	501(C)(3)	73,972				HEALTH
(129) VOLUNTEERS IN MEDICINE HILTON HEAD ISLAND 15 NORTHRIDGE DRIVE, HILTON HEAD ISLAND, SC 29926	57-0959206	501(C)(3)	258,521				HEALTH
(130) WOMEN'S RIGHTS AND EMPOWERMENT NETWORK 1201 MAIN STREET SUITE 320, COLUMBIA, SC 29201	81-0775184	501(C)(3)	20,000				HUMAN RIGHTS
(131) WORLD AFFAIRS COUNCIL OF HILTON HEAD PO BOX 22523, HILTON HEAD ISLAND, SC 29925	57-0942426	501(C)(3)	41,976				EDUCATION
(132) YALE NEW HAVEN HOSPITAL P.O. BOX 1849, NEW HAVEN, CT 06508-1849	06-0646652	501(C)(3)	20,000				HEALTH

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	THE ORGANIZATION DISTRIBUTES FUNDS ACCORDING TO ITS POLICIES. IN THE EVENT THAT THE ORGANIZATION BECOMES AWARE OF ANY MISUSE OF FUNDS, THE ORGANIZATION DOES NOT PROVIDE FUTURE FUNDING TO THAT ENTITY.
(1) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	ABE'S GARDEN COMMUNITY 115 WOODMONT BOULEVARD, NASHVILLE, TN 37205
(2) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	ALL SAINTS EPISCOPAL CHURCH 3001 MEETING STREET, HILTON HEAD ISLAND, SC 29926
(4) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	AMERICAN RED CROSS (LOWCOUNTRY SC CHAPTER) 2424-A CITY HALL LANE, NORTH CHARLESTON, SC 29406
(6) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	ARTS CENTER OF COASTAL CAROLINA 14 SHELTER COVE LANE, HILTON HEAD ISLAND, SC 29928
(8) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	BACKPACK BUDDIES OF GREATER BLUFFTON AND HARDEEVILLE 198 OKATIE VILLAGE DRIVE, SUITE 103-315, OKATIE, SC 29909
(9) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	BEAUFORT COUNTY SCHOOL DISTRICT POST OFFICE DRAWER 309, BEAUFORT, SC 29901-0309
(11) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	BEAUFORT-JASPER YMCA OF THE LOWCOUNTRY 1801 RICHMOND AVENUE, PORT ROYAL, SC 29935

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number
57-0756987

Part I Questions Regarding Compensation

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

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	SCOTT WIERMAN PRESIDENT AND CEO	(i)	217,350	40,000	19,500	0	11,092	287,942	0
		(ii)	0	0	0	0	0	0	0
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	THE CEO RECEIVES ADDITIONAL COMPENSATION TO EQUAL $19,500 BEING DISTRIBUTED TO A SUPPLEMENTAL NQDA PLAN.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number
57-0756987

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
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	✓	64	8,997,616	AVG HIGH/LOW
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (_____)				
26	Other (_____)				
27	Other (_____)				
28	Other (_____)				

				Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a			✓
b	If "Yes," describe the arrangement in Part II.				
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31			✓
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a			✓
b	If "Yes," describe in Part II.				
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	2023 Open to Public Inspection

Name of the Organization	Employer Identification Number
COMMUNITY FOUNDATION OF THE LOWCOUNTRY,	57-0756987

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	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 12C - CONFLICT OF INTEREST POLICY	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, 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 OF COMPARABLES, BUT IS MADE BY THE CEO.
FORM 990, PART VI, LINE 17 - STATES WITH WHICH A COPY OF THIS FORM 990 IS REQUIRED TO BE FILED	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, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	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 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description: CHANGE IN VALUE OF SPLIT INTEREST; (b) Amount: - 181,152
FORM 990, PART XII, LINE 2C - CHANGE OF OVERSIGHT PROCESS OR SELECTION PROCESS	THE ORGANIZATION'S PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R (Form 990)

Department of the Treasury
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.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY,

Employer identification number
57-0756987

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(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
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(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(b)(13) controlled entity? Yes	(g) No
(1) THE JIM AND MARGARET KRUM FOUNDATION (27-1777206) 4 NORTHRIDGE DRIVE, SUITE A, HILTON HEAD, SC 29925	GRANTMAKING	SC	501(C)(3)	12 TYPE I	COMMUNITY FOUNDATION OF THE LOWCOUNTRY	✓	
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	✓	
b	Gift, grant, or capital contribution to related organization(s)	1b		✓
c	Gift, grant, or capital contribution from related organization(s)	1c		✓
d	Loans or loan guarantees to or for related organization(s)	1d		✓
e	Loans or loan guarantees by related organization(s)	1e		✓
f	Dividends from related organization(s)	1f		✓
g	Sale of assets to related organization(s)	1g		✓
h	Purchase of assets from related organization(s)	1h		✓
i	Exchange of assets with related organization(s)	1i		✓
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		✓
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		✓
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		✓
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		✓
o	Sharing of paid employees with related organization(s)	1o	✓	
p	Reimbursement paid to related organization(s) for expenses	1p		✓
q	Reimbursement paid by related organization(s) for expenses	1q		✓
r	Other transfer of cash or property to related organization(s)	1r		✓
s	Other transfer of cash or property from related organization(s)	1s		✓

2 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.

	(a) Name of related organization	(b) Transaction type (a—s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
4 NORTHRIDGE DRIVE STE A

City or town, state or province, country, and ZIP or foreign postal code
HILTON HEAD ISLAND, SC 29925

D Employer identification number
57-0756987

E Telephone number
(843) 681-9100

G Gross receipts $ 14,006,391

F Name and address of principal officer:
NICOLE CHARLES
4 NORTHRIDGE DRIVE STE A
HILTON HEAD ISLAND,SC 29925

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW.CF-LOWCOUNTRY.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1994

M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	**5**	15
6	Total number of volunteers (estimate if necessary)	**6**	125
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated 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)	24,174,493	11,588,712
9	Program service revenue (Part VIII, line 2g)	1,373,220	1,285,307
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,246,267	1,118,351
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-33,470	-168,233
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,760,510	13,824,137
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,939,448	10,966,328
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,104,008	1,129,584
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶229,114		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,072,835	2,983,887
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	12,116,291	15,079,799
19	Revenue less expenses. Subtract line 18 from line 12	15,644,219	-1,255,662

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	75,355,203	80,288,803
21	Total liabilities (Part X, line 26)	4,628,234	5,564,270
22	Net assets or fund balances. Subtract line 21 from line 20	70,726,969	74,724,533

Part II Signature Block

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

Sign Here

Signature of officer — Date: 2024-05-14

NICOLE CHARLES VICE PRESIDENT FOR FINANCE & ADMIN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2024-05-14		P00445891

Firm's name ▶ FORVIS LLP — Firm's EIN ▶ 44-0160260

Firm's address ▶ 500 RIDGEFIELD COURT
ASHEVILLE, NC 28806 — Phone no. (828) 254-2254

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES, AND NEEDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 13,471,291 including grants of $ 10,966,328) (Revenue $ 1,299,328)

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 (Code:) (Expenses $ including grants of $) (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 $)

THE FOUNDATION'S ADDITIONAL PROGRAM EXPENSES AID THE FOUNDATION IN ALIGNING THEIR FUNCTIONS WITH THE MISSION.

4d Other program services (Describe in Schedule O.)

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

4e **Total program service expenses** ▶ 13,471,291

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	39		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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

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**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**	No
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**	
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			**13a**	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			**15**	No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			**16**	No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			**17**	

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	15		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ AL, AK, AR, CA, CO, CT, 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

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶ NICOLE CHARLES 4 NORTHRIDGE DRIVE STE A HILTON HEAD ISLAND, SC 29925 (843) 681-9100

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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 hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	**Institutional Trustee;**	Officer	Key employee	Highest compensated employee	Former			
(1) ROSSWURM JAQUELINE CHAIR	2.00	X		X				0	0	0
(2) MAHONY SHEILA VICE CHAIR	2.00	X		X				0	0	0
(3) MOERI PAUL TREASURER	2.00	X		X				0	0	0
(4) PANU AL SECRETARY	2.00	X		X				0	0	0
(5) BLOCK GEOFF BOARD MEMBER	2.00	X						0	0	0
(6) CURL YVONNE BOARD MEMBER	2.00	X						0	0	0
(7) DIMMLING ARNO BOARD MEMBER	2.00	X						0	0	0
(8) EVANS STEPHEN BOARD MEMBER	2.00	X						0	0	0
(9) FLETCHER DOUG BOARD MEMBER	2.00	X						0	0	0
(10) LEVY JOHN BOARD MEMBER	2.00	X						0	0	0
(11) HUNTER TRAY BOARD MEMBER	2.00	X						0	0	0
(12) PETERSON SHIRLEY BOARD MEMBER	2.00	X						0	0	0
(13) ROSENBLUM DAVID BOARD MEMBER	2.00	X						0	0	0
(14) TAYLOR LYNN JENNINGS BOARD MEMBER	2.00	X						0	0	0
(15) WARD ALLEN BOARD MEMBER	2.00	X						0	0	0
(16) WARD DAFINA BOARD MEMBER	2.00	X						0	0	0
(17) WETMORE DOUG BOARD MEMBER	2.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) WYCOFF MICHELLE BOARD MEMBER	2.00	X						0	0	0
(19) WIERMAN SCOTT PRESIDENT AND CEO	40.00			X				254,206	0	8,766
(20) CHARLES NICOLE VP FOR FINANCE AND ADMINISTRATION	40.00			X				97,917	0	0
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								352,123	0	8,766

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

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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

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 OtherAmt Similar Amounts				
1a Federated campaigns . . 1a				
b Membership dues . . 1b	107,485			
c Fundraising events . . 1c	25,253			
d Related organizations 1d				
e Government grants (contributions) 1e	833,370			
f All other contributions, gifts, grants, and similar amounts not included above 1f	10,622,604			
g Noncash contributions included in lines 1a - 1f:$ 1g				
h **Total.** Add lines 1a-1f . . . . . ▶	11,588,712			
Program Service Revenue	Business Code			
2a ADMINISTRATIVE FEE INCOME	522299	918,955	918,955	
b HHIF ADMIN FEE INCOME	522299	280,000	280,000	
c ADMIN FUND INCOME	522299	86,352	86,352	
d				
e				
f All other program service revenue.				
g **Total.** Add lines 2a–2f. . . . . ▶	1,285,307			
3 Investment income (including dividends, interest, and other similar amounts)		926,780		926,780
4 Income from investment of tax-exempt bond proceeds ▶				
5 Royalties . . . . . ▶				
	(i) Real	(ii) Personal		
6a Gross rents 6a	15,542			
b Less: rental expenses 6b	0			
c Rental income or (loss) 6c	15,542			
d Net rental income or (loss) . . . . . ▶		15,542	15,542	
	(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory 7a	191,571			
b Less: cost or other basis and sales expenses 7b	0			
c Gain or (loss) 7c	191,571			
d Net gain or (loss) . . . . . ▶		191,571		191,571
8a Gross income from fundraising events (not including $ 25,253 of contributions reported on line 1c). See Part IV, line 18 . . . . 8a	0			
b Less: direct expenses 8b	182,254			
c Net income or (loss) from fundraising events . . ▶		-182,254		-182,254
9a Gross income from gaming activities. See Part IV, line 19 . . . 9a				
b Less: direct expenses 9b				
c Net income or (loss) from gaming activities . . ▶				
10a 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 . . ▶				
Other Revenue	Business Code			
11a MISCELLANEOUS	900099	-1,521	-1,521	
b				
OtherRevenueMiscAmt c				
d All other revenue				
e **Total.** Add lines 11a–11d . . . . . ▶		-1,521		
12 **Total revenue.** See instructions . . . . ▶		13,824,137	1,299,328	0 936,097

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,547,701	10,547,701		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	418,627	418,627		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign 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	339,472	99,426	140,620	99,426
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	578,654	115,731	376,125	86,798
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	141,996	33,276	79,919	28,801
10 Payroll taxes	69,462	16,278	39,095	14,089
11 Fees for services (non-employees):				
a Management				
b Legal	13,066		13,066	
c Accounting	82,071		82,071	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	275,310		275,310	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	345,144	345,144		
12 Advertising and promotion	109,288	109,288		
13 Office expenses	182,869		182,869	
14 Information technology	10,091		10,091	
15 Royalties				
16 Occupancy	8,134		8,134	
17 Travel	3,821	3,821		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,013		4,013	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,215		37,215	
23 Insurance	33,687		33,687	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	947,591	947,591		
b FUND ADMINISTRATIVE FEE	802,970	802,970		
c ADMIN SPENDABLE TO OPER	86,352		86,352	
d DONOR FUNCTIONS	15,437	15,437		
e All other expenses	26,828	16,001	10,827	
25 **Total functional expenses.** Add lines 1 through 24e	15,079,799	13,471,291	1,379,394	229,114
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		2,837,567	1	2,773,132
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		140,000	3	140,000
	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	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		37,924	9	9,408
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,245,482			
	b	Less: accumulated depreciation	10b 1,029,816	249,055	10c	215,666
	11	Investments—publicly traded securities		72,085,368	11	77,145,308
	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		5,289	15	5,289
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		75,355,203	16	80,288,803
Liabilities	17	Accounts payable and accrued expenses		139,541	17	453,432
	18	Grants payable		132,450	18	457,460
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to 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	
	24	Unsecured notes and loans payable to unrelated third parties			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		4,356,243	25	4,653,378
	26	**Total liabilities.** Add lines 17 through 25		4,628,234	26	5,564,270
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		70,586,969	27	74,584,533
	28	Net assets with donor restrictions		140,000	28	140,000
		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	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		70,726,969	32	74,724,533
	33	Total liabilities and net assets/fund balances		75,355,203	33	80,288,803

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,824,137
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,079,799
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,255,662
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	70,726,969
5	Net unrealized gains (losses) on investments	5	5,409,896
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-156,670
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	74,724,533

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations . . . . . .

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) 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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	5,727,166	6,822,132	6,999,002	24,174,493	11,588,712	55,311,505
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3	5,727,166	6,822,132	6,999,002	24,174,493	11,588,712	55,311,505
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) . .						14,775,832
6 **Public support.** Subtract line 5 from line 4.						40,535,673

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. .	5,727,166	6,822,132	6,999,002	24,174,493	11,588,712	55,311,505
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	1,617,453	1,252,857	1,056,899	2,247,267	926,780	7,101,256
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .				9,617		9,617
11 **Total support.** Add lines 7 through 10						62,422,378

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

13 **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) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	**14**	64.940 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	**15**	62.000 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support test—2021.** 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—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "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—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services 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						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 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.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 (less section 511 taxes) from businesses acquired after June 30, 1975.						
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 organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

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

Part IV Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

			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**		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		

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.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**3b**		

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

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

Section A - Adjusted Net Income

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

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 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		

Section C - Distributable Amount

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

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported 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 is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2022 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

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

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B

(Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

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

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (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 other 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 cruelty 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. 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

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

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		$ RESTRICTED	☐ 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 ☐ Payroll ☐ 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 ☐ Payroll ☐ 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 ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.)** ▶ **$** _____

Use duplicate copies of Part III if additional space is needed.

(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, and ZIP 4		Relationship of transferor to transferee

(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, and ZIP 4		Relationship of transferor to transferee

(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, and ZIP 4		Relationship of transferor to transferee

(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, and ZIP 4		Relationship of transferor to transferee

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	115	
2	Aggregate value of contributions to (during year)	1,761,143	
3	Aggregate value of grants from (during year)	2,438,903	
4	Aggregate value at end of year	9,757,814	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☑ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☑ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

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

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a Beginning of year balance					
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 of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ▶ .....
- **b** Permanent endowment ▶ .....
- **c** Term endowment ▶ .....

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land		160,000		160,000
b Buildings		952,303	907,539	44,764
c Leasehold improvements				
d Equipment		41,677	30,775	10,902
e Other		91,502	91,502	0
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				215,666

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

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

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

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

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	4,653,378

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
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			
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	

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

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
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.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

Part XIII Supplemental Information

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

Return Reference	Explanation
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, 2023.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

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

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

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

		(a) Event #1 FUNDRAISING EVENT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	25,253			25,253
	2 Less: Contributions	25,253			25,253
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	182,254			182,254
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				182,254
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-182,254

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ ----------

Address ▶ ----------

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____.

c If "Yes," enter name and address of the third party:

Name ▶ ----------

Address ▶ ----------

16 Gaming manager information:

Name ▶ ----------

Gaming manager compensation ▶ $ ----------

Description of services provided ▶ ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

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

Return Reference	Explanation

Additional Data Return to Form

Software ID:

Software Version:

Annual Net Share Statistics of Authorized Mutual Funds and Unit Investment Trusts

Data as of December 31, 2024

Investment Company Institute

Please read the following important information:

Net share statistics are estimates based on data reported to the Investment Company Institute by its members and other sources. Net share statistics are calculated as gross share sales minus gross share redemptions. Net share statistics do not include reinvested dividends.

Net share statistics for 2024 are preliminary.

Net share statistics for 2023 and 2022 have been revised.

Net share statistics for 2021 and earlier are final.

Fund Name	Ticker	Type	Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1919 Socially Responsive Balanced Fund Class A	AFDAX	Open-End	Mixed-Asset	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Balanced Fund Class C	ACFDX	Open-End	Mixed-Asset	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Balanced Fund Class I	AIDAX	Open-End	Mixed-Asset	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Balanced Fund Class R6	ARDAX	Open-End	Mixed-Asset	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Balanced Fund Class Y	AYDAX	Open-End	Mixed-Asset	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Eq Fund Class A	AFDSX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Eq Fund Class C	ACFSX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Eq Fund Class I	AIDSX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Eq Fund Class R6	ARDSX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Eq Fund Class Y	AYDSX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Fixed Income Fund Class A	AFDFX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Fixed Income Fund Class C	ACFFX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Fixed Income Fund Class I	AIDFX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Fixed Income Fund Class R6	ARDFX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Fixed Income Fund Class Y	AYDFX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Money Market Fund Class A	AFDXX	Open-End	Money Market	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Money Market Fund Class C	ACFXX	Open-End	Money Market	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Money Market Fund Class I	AIDXX	Open-End	Money Market	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Money Market Fund Class R6	ARDXX	Open-End	Money Market	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Money Market Fund Class Y	AYDXX	Open-End	Money Market	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Sm Cap Fund Class A	AFDVX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Sm Cap Fund Class C	ACFVX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Sm Cap Fund Class I	AIDVX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Sm Cap Fund Class R6	ARDVX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Sm Cap Fund Class Y	AYDVX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Tax-Exempt Fund Class A	AFDTX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Tax-Exempt Fund Class C	ACFTX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Tax-Exempt Fund Class I	AIDTX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Tax-Exempt Fund Class R6	ARDTX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Tax-Exempt Fund Class Y	AYDTX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Ultra Short Fund Class A	AFDUX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Ultra Short Fund Class C	ACFUX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Ultra Short Fund Class I	AIDUX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Ultra Short Fund Class R6	ARDUX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Ultra Short Fund Class Y	AYDUX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive US Gov Fund Class A	AFDGX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive US Gov Fund Class C	ACFGX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive US Gov Fund Class I	AIDGX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive US Gov Fund Class R6	ARDGX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive US Gov Fund Class Y	AYDGX	Open-End	Bond	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Value Fund Class A	AFDYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Value Fund Class C	ACFYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Value Fund Class I	AIDYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Value Fund Class R6	ARDYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive Value Fund Class Y	AYDYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive World Fund Class A	AFDWX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive World Fund Class C	ACFWX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive World Fund Class I	AIDWX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive World Fund Class R6	ARDWX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1919 Socially Responsive World Fund Class Y	AYDWX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Fund Class A	ADGAX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Fund Class C	ADGCX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Fund Class I	ADGIX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Fund Class R6	ADGRX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Fund Class Y	ADGYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Long/Short Equity Fund Class A	AGAAX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Long/Short Equity Fund Class C	AGACX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Long/Short Equity Fund Class I	AGAIX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Long/Short Equity Fund Class R6	AGARX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Global Long/Short Equity Fund Class Y	AGAYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Managed Futures Strategy Fund Class A	AMFAX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Managed Futures Strategy Fund Class C	AMFCX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Managed Futures Strategy Fund Class I	AMFIX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Managed Futures Strategy Fund Class R6	AMFRX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Managed Futures Strategy Fund Class Y	AMFYX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Multi-Alternative Fund Class A	AMAAX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Multi-Alternative Fund Class C	AMACX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Multi-Alternative Fund Class I	AMAIX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Multi-Alternative Fund Class R6	AMARX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 Multi-Alternative Fund Class Y	AMAYX	Open-End	Alternative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Eq Fund Class A	ADUAX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Eq Fund Class C	ADUCX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Eq Fund Class I	ADUIX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Eq Fund Class R6	ADURX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Eq Fund Class Y	ADUYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Small Cap Eq Fund Class A	ADSAX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Small Cap Eq Fund Class C	ADSCX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Small Cap Eq Fund Class I	ADSIX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Small Cap Eq Fund Class R6	ADSRX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
361 US Small Cap Eq Fund Class Y	ADSYX	Open-End	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
3D Printing ETF	PRNT	ETF	Equity	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
3M Company	MMM	Closed-End

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

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1) SCHOLARSHIPS	232	418,627			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	THE ORGANIZATION DISTRIBUTES FUNDS ACCORDING TO ITS POLICIES. IN THE EVENT THAT THE ORGANIZATION BECOMES AWARE OF ANY MISUSE OF FUNDS, THE ORGANIZATION DOES NOT PROVIDE FUTURE FUNDING TO THAT ENTITY.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 WIERMAN SCOTT PRESIDENT AND CEO	**(i)**	209,706	25,000	19,500	0	8,766	262,972	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4B	THE CEO RECEIVES ADDITIONAL COMPENSATION TO EQUAL $19,500 BEING DISTRIBUTED TO A SUPPLEMENTAL NQDA PLAN.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	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 OF COMPARABLES, BUT IS MADE BY THE CEO.
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:	CHANGE IN VALUE OF SPLIT INTEREST -156,670.
FORM 990, PART XII, LINE 2C:	THE ORGANIZATION'S PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE R (Form 990)

Department of the Treasury
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.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY INC

Employer identification number
57-0756987

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(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

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(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(b)(13) controlled entity? Yes	(g) No
(1) THE JIM AND MARGARET KRUM FOUNDATION 4 NORTHRIDGE DRIVE SUITE A HILTON HEAD, SC 29925 27-1777206		SC	501(C)(3)	LINE 12A, I	COMMUNITY FOUNDATION OF THE LOWCOUNTRY	Yes	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 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.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

** PUBLIC DISCLOSURE COPY **

Form 990 Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 4 NORTHRIDGE DRIVE, STE A

Room/suite

City or town, state or province, country, and ZIP or foreign postal code HILTON HEAD ISLAND, SC 29925

F Name and address of principal officer: NICOLE CHARLES
SAME AS C ABOVE

D Employer identification number 57-0756987

E Telephone number (843) 681-9100

G Gross receipts $ 27,820,863.

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW.CF-LOWCOUNTRY.ORG

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

L Year of formation: 1994

M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE COMMUNITY FOUNDATION'S MISSION IS STRENGTHENING COMMUNITY BY CONNECTING PEOPLE, RESOURCES,

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	140
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated 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.
9	Program service revenue (Part VIII, line 2g)	1,128,485.	1,373,220.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,100,787.	2,246,267.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,100.	-33,470.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,497,262.	27,760,510.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,806,920.	7,939,448.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,115,345.	1,104,008.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 231,514.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,329,337.	3,072,835.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,251,602.	12,116,291.
19	Revenue less expenses. Subtract line 18 from line 12	17,245,660.	15,644,219.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	73,666,667.	75,355,203.
21	Total liabilities (Part X, line 26)	3,432,822.	4,628,234.
22	Net assets or fund balances. Subtract line 21 from line 20	70,233,845.	70,726,969.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date 5/12/23

▶ NICOLE CHARLES, VICE PRESIDENT FOR FINANCE & ADMIN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
AMY BIBBY	AMY BIBBY	05/12/23	☐	P00445891

Firm's name ▶ FORVIS, LLP — Firm's EIN ▶ 44-0160260

Firm's address ▶ 500 RIDGEFIELD COURT, ASHEVILLE, NC 28806 — Phone no. (828) 254-2254

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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 BY CONNECTING PEOPLE, RESOURCES, AND NEEDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses $ 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 (Code: _____) (Expenses $ _____ including grants of $ _____) (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 $ _____)
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 $ _____)

4e Total program service expenses ▶ 10,687,982.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	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 Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		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	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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 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 or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		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	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part 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	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		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 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, instructions for applicable filing thresholds, conditions, and exceptions):			
a	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*	28b		X
c	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*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation 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 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)?	35a		X
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		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	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	32		
b	Enter the number of Forms W-2G included on 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		X	

Part 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.			
3a	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		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or 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:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		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		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	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 persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶AL, AK, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY

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

X Own website X Another's website X Upon request ☐ Other *(explain on Schedule O)*

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

THE ORGANIZATION - 843.681.9100

4 NORTHRIDGE DRIVE, STE A, HILTON HEAD ISLAND, SC 29925

SEE SCHEDULE O FOR FULL LIST OF STATES

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT WIERMAN	40.00									
PRESIDENT & CEO				X				272,334.	0.	7,121.
(2) NICOLE CHARLES	40.00									
VP FOR FINANCE & ADMIN				X				92,073.	0.	4,604.
(3) JACKIE ROSSWURM	2.00									
CHAIR		X		X				0.	0.	0.
(4) SHEILA MAHONY	2.00									
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									
BOARD MEMBER		X						0.	0.	0.
(8) GEOFF BLOCK	2.00									
BOARD MEMBER		X						0.	0.	0.
(9) YVONNE CURL	2.00									
BOARD MEMBER		X						0.	0.	0.
(10) ARNO DIMMLING	2.00									
BOARD MEMBER		X						0.	0.	0.
(11) DOUG FLETCHER	2.00									
BOARD MEMBER		X						0.	0.	0.
(12) JOHN LEVY	2.00									
BOARD MEMBER		X						0.	0.	0.
(13) MICHAEL MARKS	2.00									
BOARD MEMBER		X						0.	0.	0.
(14) AL PANU	2.00									
BOARD MEMBER		X						0.	0.	0.
(15) SHIRLEY PETERSON	2.00									
BOARD MEMBER		X						0.	0.	0.
(16) DAVID ROSENBLUM	2.00									
BOARD MEMBER		X						0.	0.	0.
(17) ALLEN WARD	2.00									
BOARD MEMBER		X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DAFINA WARD BOARD MEMBER	2.00	X						0.	0.	0.
(19) DOUG WETMORE BOARD MEMBER	2.00	X						0.	0.	0.
(20) MICHELLE WYCOFF BOARD MEMBER	2.00	X						0.	0.	0.
1b Subtotal ▶								364,407.	0.	11,725.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								364,407.	0.	11,725.

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

		Yes	No
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	X	
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

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
NONE		

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	92,402.			
	c	Fundraising events	1c	13,213.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	24,068,878.			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			24,174,493.		
Program Service Revenue			Business Code				
	2a	ADMINISTRATIVE FEE INCOME	522299		1,007,220.	1,007,220.	
	b	HHIF ADMIN FEE INCOME	522299		280,000.	280,000.	
	c	ADMIN FUND INCOME	522299		86,000.	86,000.	
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f			1,373,220.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			2,247,267.		2247267.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
				(i) Real	(ii) Personal		
	6a	Gross rents	6a	16,266.			
	b	Less: rental expenses	6b	0.			
	c	Rental income or (loss)	6c	16,266.			
	d	Net rental income or (loss)			16,266.	16,266.	
				(i) Securities	(ii) Other		
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b	1,000.			
	c	Gain or (loss)	7c	-1,000.			
	d	Net gain or (loss)			-1,000.		-1,000.
	8a	Gross income from fundraising events (not including $ 13,213. of contributions reported on line 1c). See Part IV, line 18	8a	0.			
	b	Less: direct expenses	8b	59,353.			
	c	Net income or (loss) from fundraising events			-59,353.		-59,353.
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	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					
Miscellaneous Revenue			Business Code				
	11a	MISCELLANEOUS	900099	9,617.	9,617.		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		9,617.			
	12	**Total revenue.** See instructions		27,760,510.	1,399,103.	0.	2186914.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	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 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	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.	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):				
a Management				
b Legal	8,410.		8,410.	
c Accounting	30,956.		30,956.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	148,012.		148,012.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	350,223.	350,223.		
12 Advertising and promotion	83,381.	83,381.		
13 Office expenses	184,348.		184,348.	
14 Information technology	21,129.		21,129.	
15 Royalties				
16 Occupancy	8,357.		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.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	46,619.		46,619.	
23 Insurance	31,168.		31,168.	
24 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.)				
a PROGRAM EXPENSES	1,173,072.	1,173,072.		
b 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 **Total functional expenses.** Add lines 1 through 24e	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. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	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	
	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	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	37,924.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	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		2,520,913.	15	5,289.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		73,666,667.	16	75,355,203.
Liabilities	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	
	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	
	24	Unsecured notes and loans payable to unrelated third parties			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		2,596,104.	25	4,356,243.
	26	**Total liabilities.** Add lines 17 through 25		3,432,822.	26	4,628,234.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		70,233,845.	27	70,586,969.
	28	Net assets with donor restrictions			28	140,000.
		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	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	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.

Part 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	27,760,510.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,116,291.
3	Revenue less expenses. Subtract line 2 from line 1	3	15,644,219.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	70,233,845.
5	Net unrealized gains (losses) on investments	5	-13,404,356.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-1,396,874.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-349,865.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	70,726,969.

Part 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 ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

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

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations .....

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

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4013799.	5727166.	6822132.	6999002.	24174493.	47736592.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4013799.	5727166.	6822132.	6999002.	24174493.	47736592.
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)						13181727.
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
7 Amounts from line 4	4013799.	5727166.	6822132.	6999002.	24174493.	47736592.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1810729.	1617453.	1252857.	1056899.	2247267.	7985205.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					9,617.	9,617.
11 **Total support.** Add lines 7 through 10						55731414.

12 Gross receipts from related activities, etc. (see instructions)	12	1,389,446.

13 **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) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	62.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	80.40 %

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 ▶ ☒

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 ▶ ☐

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 include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 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.)						

Section B. Total Support

Calendar 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 (less section 511 taxes) from businesses acquired after June 30, 1975						
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 organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box 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

			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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).*	7		
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).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined 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.**	9b		
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.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section 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, 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.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
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.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
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.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b		

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

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

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

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

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported 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 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	

Section 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			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	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* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

** PUBLIC DISCLOSURE COPY **

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number
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

[X] 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) 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 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., 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), 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).

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number
57-0756987

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

(a) No.	(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.)
2		$ 14,296,355.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 567,127.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number
57-0756987

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number
57-0756987

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(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, and ZIP + 4	Relationship of transferor to transferee

(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, and ZIP + 4	Relationship of transferor to transferee

(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, and ZIP + 4	Relationship of transferor to transferee

(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, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number: 57-0756987

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	107	
2	Aggregate value of contributions to (during year)	2,389,681.	
3	Aggregate value of grants from (during year)	2,167,158.	
4	Aggregate value at end of year	10,081,581.	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? [X] Yes [ ] No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? [ ] Yes [X] No

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

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

- [ ] Preservation of land for public use (for example, recreation or education)
- [ ] Protection of natural habitat
- [ ] Preservation of open space
- [ ] Preservation of a historically important land area
- [ ] Preservation of a certified historic structure

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

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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 of the current year end balance (line 1g, column (a)) held as:

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		160,000.		160,000.
b Buildings		952,303.	870,364.	81,939.
c Leasehold improvements				
d Equipment		37,851.	30,775.	7,076.
e Other		91,502.	91,462.	40.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				249,055.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITIES PAYABLE	1,675,645.
(3) FUNDS HELD FOR OTHERS - AGENCY	
(4) FUNDS	3,074,504.
(5) DUE TO CFL	3,594.
(6) GRANTS PAYABLE - KRUM	-397,500.
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	4,356,243.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
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			
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	

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

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
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.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

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.

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.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number: 57-0756987

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

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

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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	13,213.			13,213.
	2 Less: Contributions	13,213.			13,213.
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	59,353.			59,353.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				59,353.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-59,353.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $ _____

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

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

Part IV Supplemental Information *(continued)*

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number 57-0756987

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (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 noncash assistance	(h) Purpose of grant or assistance
A CALL TO ACTION 21 BOUNDARY STREET BLUFFTON, SC 29910	47-3057571	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)	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)	10,000.	0.			GENERAL OPERATING SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ 169.

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) 2021**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

132101 10-26-21

Part II 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 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	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 PUBLIC SCHOOLS INC. 7424 EAST HIGHWAY 290 AUSTIN, TX 78723	27-3700807	501(C)(3)	100,000.	0.			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)(3)	71,628.	0.			ROBERT SMALLS INTERNATIONAL ACADEMY AND SHANKLIN ELEMENTARY
BEAUFORT MEMORIAL HOSPITAL ENDOWMENT FOUNDATION - P.O. BOX 2233 - BEAUFORT, SC 29901	57-0792360	501(C)(3)	12,000.	0.			CHARITABLE ALLOCATION FROM PAR 3 EVENT PROCEEDS

Part II 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 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
BLACQUITY PO BOX 3132 BLUFFTON, SC 29910	88-0662577	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.	0.			ENDING FOOD INSECURITY "EFI"
BLUFFTON JASPER COUNTY VOLUNTEERS IN MEDICINE - 29 PLANTATION PARK DR. BLDG.600, PO BOX #2653 - BLUFFTON, SC 29910	32-0298086	501(C)(3)	80,000.	0.			BLUFFTON JAPSPER VIM - MEDICAL TESTING FOR UNDERSERVED
BLUFFTON MLK OBSERVANCE COMMITTEE P.O. BOX 1158 BLUFFTON, SC 29910	85-4095993	501(C)(3)	54,570.	0.			BLUFFTON MLK OBSERVANCE COMMITTEE GRANT
BLUFFTON SELF HELP PO BOX 2420 BLUFFTON, SC 29910	57-0862658	501(C)(3)	103,825.	0.			BLUFFTON SELF HELP IN SUPPORT OF THE EDUCATION AND RESOURCE CENTER
BOSTON UNIVERSITY BOSTON U. GIFT PROCESSING C/O JP MORGAN CHASE, POST OFFICE BOX 22605 - NEW Y	04-2103547	501(C)(3)	20,000.	0.			TO THE RUSS AND ANDREA GULLOTTI SCHOLARSHIP FUND
BOYS & GIRLS CLUB OF HILTON HEAD ISLAND - 151 GUMTREE ROAD, P.O. BOX 22267 - HILTON HEAD ISLAND, SC 29926	57-0811876	501(C)(3)	217,851.	0.			GENERAL OPERATING SUPPORT
BOYS & GIRLS CLUBS OF THE LOWCOUNTRY BLUFFTON UNIT - 100 H.E. MCCRACKEN CIRCLE, P.O. BOX 1908 - BLUFFTON, SC 29910	57-0811876	501(C)(3)	152,500.	0.			SUPPORT FOR 5 KIDS TO RETURN TO CLUB
BOYS AND GIRLS CLUBS OF THE LOWCOUNTRY - 10 PINCKNEY COLONY ROAD, SUITE 103 - BLUFFTON, SC 29909	57-0811876	501(C)(3)	15,000.	0.			FY22 LEGACY FUND DISTRIBUTION

Part II 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 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.	0.			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 BEAUFORT, SC 29901	57-0722206	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 COMMUNITY SERVICES BACKPACK BUDDIES OF BLUFFTON - PO BOX 3525 - BLUFFTON, SC 29910	27-0536683	501(C)(3)	39,625.	0.			BACKPACK BUDDIES OF GREATER 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

Part II 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 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)(3)	10,000.	0.			OPPORTUNITY GRANT 2022: BROTHERS AND SISTERS OYSTER 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)(3)	10,000.	0.			DR. PETER ALLEN RESEARCH
FAMILY PROMISE OF BEAUFORT COUNTY 181 BLUFFTON RD., D101 BLUFFTON, SC 29910	20-5647589	501(C)(3)	55,600.	0.			A SAFE NIGHT'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 PRESBYTERIAN CHURCH OF METUCHEN - POST OFFICE BOX 385 - METUCHEN, NJ 08840	22-1667601	501(C)(3)	8,000.	0.			OPERATING BUDGET
FIRST PRESBYTERIAN DAY SCHOOL 540 WILLIAM HILTON PARKWAY HILTON HEAD ISLAND, SC 29928	57-0777216	501(C)(3)	10,000.	0.			GENERAL OPERATING 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)(3)	8,000.	0.			MARKETING EXPENSES 2021

Part II 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 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
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)(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.			PRIMARY FAMILY CARE
GOOD SHEPHERD LUTERAN CHURCH 106 MAY STREET WALTERBORO, SC 29488	57-0419907	501(C)(3)	7,441.	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.			SUMMER GULLAH MUSEUM ENRICHMENT CAMP
HELP OF BEAUFORT P. O. BOX 472 BEAUFORT, SC 29901	57-0721545	501(C)(3)	30,000.	0.			OPPORTUNITY 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.			OPPORTUNITY 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

Part II 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 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)(3)	7,500.	0.			HEROES OF THE LOWCOUNTRY
HEROES ON HORSEBACK P.O. BOX 3678 BLUFFTON, SC 29910	57-1099345	501(C)(3)	20,000.	0.			EQUINE THERAPY FOR DISABLED VETERANS, GOLD STAR FAMILIES, AND EMERGENCY RESPONDERS
HILTON HEAD CHRISTIAN ACADEMY 3088 BLUFFTON PARKWAY BLUFFTON, SC 29910	57-0757671	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)(3)	49,380.	0.			GENERAL OPERATING SUPPORT
HILTON HEAD ISLAND DEEP WELL PROJECT FUND - C/O COMMUNITY FOUNDATION OF THE LOWCOUNTRY, POST OFFICE BOX 23019 - HILTON HEAD	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 PUBLIC SERVICE DISTRICT - POST OFFICE BOX 21264 - HILTON HEAD ISLAND, SC 29925	57-0680099	GOVT	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)(3)	85,000.	0.			HABITAT FOR HUMANITY REPAIR PROGRAM

Part II 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 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)(3)	71,647.	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 PLANTATION 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.	0.			BACKPACK BUDDIES NEIGHBORHOOD OUTREACH FRESH PRODUCE PROJECT
J M SMITH FOUNDATION 101 WEST ST. JOHN STREET, SPARTAN CENTRE, SUITE 305 - SPARTANBURG, SC 23906	57-1046595	501(C)(3)	7,000.	0.			MATCH GIFT 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	GOVT	10,000.	0.			OPPORTUNITY GRANT 2022: FROM DUAL ENROLLMENT TO EARLY COLLEGE PROGRAM
JEWS FOR JESUS 60 HAIGHT STREET SAN FRANCISCO, CA 94102	94-2222464	501(C)(3)	30,000.	0.			UKRAINE RELIEF
JILL'S HOUSE 9011 LEESBURG PIKE VIENNA, VA 22182	37-1465256	501(C)(3)	250,000.	0.			CAPITAL FUND DRIVE

Part II 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 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 PARKWAY, SUITE C-1 - HILTON HEAD ISLAND, SC 29926	27-1347606	501(C)(3)	75,000.	0.			SCHOOL GRANTS FOR MUSIC PROGRAMS
LOVE HOUSE LEARNING ACADEMY POST OFFICE BOX 4132 BEAUFORT, SC 29903	82-5305685	501(C)(3)	10,150.	0.			LOVE HOUSE LEARNING - SPECIAL PROJECT SUMMER READING PROGRAM
LOW COUNTRY PRESBYTERIAN CHURCH 10 SIMMONSVILLE ROAD BLUFFTON, SC 29910	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)	17,000.	0.			LAP AID (AUTISM IDENTIFICATION) PROGRAM
LOWCOUNTRY COMMUNITY CHURCH 801 BUCKWALTER PARKWAY BLUFFTON, SC 29910	57-0999533	501(C)(3)	20,000.	0.			DOLLY PARTON IMAGINATION LIBRARY
LOWCOUNTRY LEGAL VOLUNTEERS PO BOX 2496 BLUFFTON, SC 29910	56-2202319	501(C)(3)	81,111.	0.			EXPANDING AND SUSTAINING OUR SERVICE FOOTPRINT
MAY RIVER MONTESSORI 60 CALHOUN STREET, POST OFFICE BOX BLUFFTON, SC 29910	57-0853132	501(C)(3)	12,500.	0.			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)	25,000.	0.			ANNUAL FUND

Part II 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 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.	0.			MEMORY MATTERS 2022 GRANT
MENTAL HEALTH AMERICA OF BEAUFORT JASPER COUNTIES MHABJ - POST OFFICE BOX 1925 - BLUFFTON, SC 29910	57-0670742	501(C)(3)	69,126.	0.			MENTAL HEALTH AMERICA-BEAUFORT/JASPER
MEREDITH COLLEGE 3800 HILLSBOROUGH STREET RALEIGH, NC 27607	56-0530242	501(C)(3)	15,000.	0.			DESIGNATED FOR THE LILLIAN PARKER WALLACE ENDOWMENT FUND IN CELEBRATION OF THE 50TH
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)(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

Part II 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 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
MULTIPLYING GOOD 228 BILL DOMINICK ROAD NEWBERRY, SC 29108	59-0959336	501(C)(3)	15,000.	0.			STUDENTS IN ACTION PROGRAM
NAMI LOWCOUNTRY P. O. BOX 24128 HILTON HEAD ISLAND, SC 29925	57-0920882	501(C)(3)	12,000.	0.			NAMI LOWCOUNTRY ORGANIZATIONAL REBOOT FOR OUTREACH
NATIONAL FOUNDATION FOR CANCER RESEARCH - 5515 SECURITY LANE, SUITE 1105 - ROCKVILLE, MD 20852	04-2531031	501(C)(3)	12,000.	0.			DONOR ADVISOR DISBURSEMENT
NATIVE ISLAND BUSINESS & COMMUNITY AFFAIRS ASSOCIATION, INC. - POST OFFICE BOX 23452 - HILTON HEAD ISLAND, SC 29925	57-1019358	501(C)(3)	100,000.	0.			NIBCAA COVID-19 RENTAL ASSISTANCE GRANT
NEIGHBORHOOD OUTREACH CONNECTION 4 DUNMORE CT, PO BOX 23558 HILTON HEAD ISLAND, SC 29926	54-2083947	501(C)(3)	30,000.	0.			SUSTAINING AFTER SCHOOL AND SUMMER LEARNING PROGRAMS AT NOC'S LEARNING CENTER AT ST
NOAHS ARK RESCUE 4084 SPRING ISLAND OKATIE, SC 29909	26-2553174	501(C)(3)	7,056.	0.			NOAH'S ARK - MAE PEARL
OPERATION PATRIOTS FOB 198 OKATIE VILLAGE DRIVE, SUITE 103 OKATIE, SC 29909	85-0894599	501(C)(3)	12,500.	0.			OPERATION PATRIOTS FORWARD OPERATING BASE 2022 GRANT
OSPREY VILLAGE, INC. PO BOX 3155, 2600 MAIN ST., UNIT 10 BLUFFTON, SC 29910	26-2967726	501(C)(3)	30,000.	0.			GENERAL OPERATING SUPPORT
POCKETS FULL OF SUNSHINE P.O. BOX 1474 BLUFFTON, SC 29910	47-1283875	501(C)(3)	10,000.	0.			NO RAY LEFT BEHIND - AN ADDITIONAL DAY OF POCKETS PROGRAMMING TO ELIMINATE OUR CURRENT WAITING LIST

Part II 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 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
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	20-4431922	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.	0.			UKRAINE RELIEF
SANDALWOOD COMMUNITY FOOD PANTRY POST OFFICE BOX 5061 HILTON HEAD ISLAND, SC 29938	27-2766571	501(C)(3)	111,000.	0.			2021 HARGRAY CARING COINS GRANT

Part II 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 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)(3)	15,000.	0.			THE SANDBOX SCHOLARSHIP PROGRAM
SEA TURTLE PATROL HILTON HEAD ISLAND - POST OFFICE BOX 23434 - HILTON HEAD ISLAND, SC 29925	82-3642853	501(C)(3)	11,500.	0.			OPPORTUNITY GRANT 2022: FEASIBILITY STUDY FOR THE ESTABLISHMENT OF AN ENVIRONMENTAL CO-OP
SEARCH THE SCRIPTURES POST OFFICE BOX 600 SEABROOK, SC 29940	57-1071646	501(C)(3)	15,000.	0.			GENERAL OPERATING SUPPORT
SECOND HELPINGS 4 NORTHRIDGE DRIVE, SUITE C POST OFFICE BOX 23621 - HILTON HEAD ISLAND, SC 2	57-0938469	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 29938	44-0610626	501(C)(3)	20,000.	0.			GENERAL OPERATING SUPPORT
SPECIAL OLYMPICS SOUTH CAROLINA AREA 8 - PO BOX 4641 - HILTON HEAD, SC 29938	57-0680248	501(C)(3)	7,500.	0.			SPECIAL OLYMPICS AREA 8 BOWLING
SPRING ISLAND TRUST 174 CALLAWASSIE DRIVE OKATIE, SC 29909	57-0905093	501(C)(3)	7,500.	0.			GENERAL SUPPORT

Part II 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 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)(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.			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)(3)	15,420.	0.			OUTSIDE FOUNDATION OPERATING SUPPORT
TOWN OF HILTON HEAD ISLAND ONE TOWN CENTER COURT HILTON HEAD ISLAND, SC 29928	57-0752325	GOVT	6,000.	0.			PUBLIC SAFETY ADDRESS POSTING PROJECT

Part II 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 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
UNITED WAY OF THE LOWCOUNTRY POST OFFICE BOX 7281 BEAUFORT, SC 29901	57-0405847	501(C)(3)	20,000.	0.			GENERAL SUPPORT
UNIVERSITY OF SOUTH CAROLINA BEAUFORT - ROOM 136, HARGRAY BUILDING 1 UNIVERSITY BOULEVARD - BLUFFTON, SC 29909	57-6001153	501(C)(3)	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
USC EDUCATIONAL FOUNDATION 1027 BARNWELL STREET COLUMBIA, SC 29208	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 WELLNESS PROGRAMS
WADDELL MARICULTURE CENTER FUND WADDELL MARICULTURE CENTER 211 SAWMILL CREEK ROAD - BLUFFTON, SC 29910	57-0756987	501(C)(3)	10,000.	0.			FACILITY SUPPORT FOR THE PRODUCTION OF MARINE FINFISH AT THE WADDELL MARICULTURE CENTER
WEXFORD PLANTATION HOMEOWNERS ASSOCIATION, INC. - PO BOX 4100 - HILTON HEAD ISLAND, SC 29938	57-0843850	501(C)(3)	17,650.	0.			EVT007 2021 WEICHERT TOURNAMENT
WILLIAM WOODS UNIVERSITY ONE UNIVERSITY AVENUE FULTON, MO 65251	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)(3)	20,000.	0.			GENERAL OPERATING SUPPORT

Part II 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 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
WORLD AFFAIRS COUNCIL OF HILTON HEAD - POST OFFICE BOX 22523 - HILTON HEAD ISLAND, SC 29925	57-0942426	501(C)(3)	20,559.	0.			SPEAKERS SERIES - MR. MENON
WORLD VISION INTERNATIONAL P.O. BOX 9716 FEDERAL WAY, WA 98063	95-1922279	501(C)(3)	10,000.	0.			UKRAINE RELIEF

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	144	643,959.	0.		

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

PART I, LINE 2:

THE ORGANIZATION DISTRIBUTES FUNDS ACCORDING TO ITS POLICIES. IN THE EVENT THAT THE ORGANIZATION BECOMES AWARE OF ANY MISUSE OF FUNDS, THE ORGANIZATION DOES NOT PROVIDE FUTURE FUNDING TO THAT ENTITY.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: MEREDITH COLLEGE

(H) PURPOSE OF GRANT OR ASSISTANCE: DESIGNATED FOR THE LILLIAN PARKER WALLACE ENDOWMENT FUND IN CELEBRATION OF THE 50TH REUNION OF THE CLASS

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 J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number: 57-0756987

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☒ Compensation committee	☒ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X	
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		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		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SCOTT WIERMAN	(i)	187,941.	47,500.	36,893.	0.	7,121.	279,455.	0.
PRESIDENT & CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

THE CEO RECEIVES ADDITIONAL COMPENSATION TO EQUAL $19,500 BEING DISTRIBUTED TO A SUPPLEMENTAL NQDA PLAN.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number: 57-0756987

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
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	30	1,064,350.	AVG HIGH/LOW
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for 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 policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

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:

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

Name of the organization COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number 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.

FORM 990, PART XII, LINE 2C:

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

SCHEDULE R (Form 990)

Department of the Treasury
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.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF THE LOWCOUNTRY, INC

Employer identification number: 57-0756987

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(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

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(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(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
THE JIM AND MARGARET KRUM FOUNDATION - 27-1777206, 4 NORTHRIDGE DRIVE, SUITE A, HILTON HEAD, SC 29925		SOUTH CAROLINA	501(C)(3)		N/A		X

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

Schedule R (Form 990) 2021

132161 11-17-21 LHA

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

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

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X	
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 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.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.