2026
Accommodations Tax Funds Request Application

Organization Name: LGCOA - Lowcountry Golf Course Owners

Project/Event Name: Golf Tourism Public Relations Campaign

Executive Summary

The goal of the golf tourism marketing campaign is to drive stay and play golf vacation traffic in Spring, Fall and Winter to the Island's resorts and courses. The vacationing golfer is incredibly important to the Island's economy due to their seasonal travel preferences, golf spending, accommodations preferences, length of stay, and off-course spending. Golf travel is the #2 driver to the local economy and a strong golf tourism marketing program is vital in keeping our incredible golf vacation experience top of mind in a crowded space with many competing destinations who have multi-million dollar budgets.

Rounds of Golf Data

We polled the on-island golf partners for rounds and revenue captured outside of a 50 mile radius of Hilton Head Island to show the amount of rounds and revenue generated by non-local golfers. Of the 15.5 on-island courses polled, all but three provided data. Listed below are those who participated and the data that supports the value of golf tourism to Hilton Head Island.

Partners Reporting for the following 12 month date period of 8/1/2024 - 7/31/2025:

Sea Pines Resort - Harbour Town, Atlantic Dunes, Heron Point

Palmetto Dunes Resort - Robert Trent Jones Course, George Fazio Course, Arthur Hills Course

Heritage Golf - Palmetto Hall (2), Oyster Reef, Port Royal (2), Shipyard (1.5)

Total Rounds of Golf Played Outside of 50 Miles: 364,454

With these numbers, it is reasonable to state with the average stay and play golf trip consisting of three rounds and average persons to a room at 2 that a minimum of 60,750 rooms were needed to house this many golf vacationers. Multiply this by 4 nights (average length of stay) and we see that a minimum of 243,000 room nights were occupied by golf vacationers.

Cost Per Visitor: $1.23 per golfer
($150,000 granted funds divided by 121,500 estimated visitors)

The partners listed above were able to track rounds and revenue based on the difference between resort and golf package rounds against local/member rounds. The numbers listed above do not include local or member rounds.

Key Takeaways from the 2025 Golf Travel Survey:

- Golf tourism marketing is 100% focused on driving business during the spring, fall and winter seasons. 87% of those surveyed in 2025 said spring, fall and winter were their favorite seasons for golf travel with 76% of those pointing directly to spring and fall.

- 42% of those who have taken a golf trip to Hilton Head Island in the last 12 months stayed for more than one week.
- 77% of golf vacationers who visited within the last 12 months stayed in villas, condos, homes and full-service hotels, contributing significantly to ATAX collections.
- 75% of golf vacationers played more than 4 rounds of golf on their trip, with 24.5% playing more than 5 rounds.
- 62% said they spend in excess of $750 per person on a golf vacation, with 26% spending between $1000-$1499 and 8.5% spending in excess of $2000 per person. These numbers align well with our high end golf travel experience.
- 98.5% were satisfied with their recent golf trip experience to Hilton Head Island, with 90% either quite satisfied or extremely satisfied.
- Nearly 100% of those who drove to Hilton Head Island for their golf vacation did so from outside of 50 miles of the area, which is proof our marketing is reaching well outside of our market.
- 97% of those who took a golf trip to the Island in the last 12 months said they would make a return trip to Hilton Head Island.
- Local restaurants, bars, retail shopping, and off-course activities will all tell you the vacationing golfer is critical to their success due to the amount of business they drive during the spring, fall and winter seasons.

Key Takeaways from the *Economic Impact of Golf in South Carolina* 2024 Report

This report was produced by the SC Department of Parks, Recreation and Tourism with the support of the SC Golf Course Owners Association, an affiliate of the National Golf Course Owners Association.

- In 2024, **golf had a $3.6 billion economic impact statewide**, and the state continues to invest heavily in marketing South Carolina as a golfer's paradise. **Golf is of such importance to SCPRT, roughly 20 percent of total state advertising budget is spent on golf advertising and partnerships.**
- The total direct economic impact from golf for South Carolina was $2.2 billion, while indirect and induced effects added an additional $1.3 billion. Thus, the average combined multiplier associated with the study was 1.61. That is, 61 cents of every dollar in direct output were re-spent in the state's economy. In 2024, the golf industry in South Carolina supported 30,404 full time jobs, and $1.7 billion in income generated by the direct, indirect and induced effects of golf course operations and off-course expenditures of visiting golfers. This all results in big business for Hilton Head Island.
- **2024 Off-Course Expenditures for Visiting Golfers**
  Lodging: $411 million (35%)
  Restaurants & Bars: $249 million (21%)
  Entertainment: $161 million (14%)
  Shopping: $134 million (11%)
  Groceries: $75 million (6%)

2025 Hilton Head Island Marketing Highlights YTD

- Creation and distribution of Hilton Head Island golf travel-related content via news releases to national and regional golf media.
- Well-known golf content creators/influencers visited in August with more slated to come play and film this fall for their YouTube and social media channels.
- A geo-targeted Connected TV commercial campaign is airing during The Ryder Cup (September 26-28) in the following markets: Raleigh, Durham/Chapel Hill, Charlotte, Charleston (SC), Atlanta, Augusta (GA), Jacksonville, Richmond and Northern Virginia/DC.
- Seasonal digital marketing campaigns launched with the Florida State Golf Association, the Georgia

State Golf Association, the Carolinas Golf Association, and the Maryland State Golf Association

- In addition, we partnered with GolfStayandPlays.com and GolfWeek.com to expand the Hilton Head Island golf vacation message to their site visitors and databases using a series of dedicated email blasts, native ads, feature package offers and banners. The Trip Captain program at GolfStayandPlays recently booked two trips and a significant annual golf tournament totaling more than $75,000 in revenue for Island courses.
- All efforts send visitors to HiltonHeadGolfIsland.com. Once on the site we are able to track highly important metrics like quote requests for golf trips, phone call clicks, tee time link clicks, and outbound links to partner courses and resorts. YTD, all web metrics are slightly ahead (5%) of this time in 2024. Highlights include:
  Total Sessions: 240,107
  Golf Trip Quote Requests: 1837
  Phone Calls Generated: 1006
  Outbound Links to Course/Resort Websites: 126,693
  Book Tee Time Link Clicks: 30,257

As you can see, golf tourism is vital Spring, Fall and Winter for Hilton Head Island. Golfers play, stay and spend significantly when on a golf vacation. Their presence and their spending impacts far beyond the fairways. A continued golf tourism marketing campaign is vital to ensure we continue to grow this segment of business for the Island.

2026
Accommodations Tax Funds Request Application

Date Received: 09/05/2025	Time Received: 03:31 PM	By: Online Submittal

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

A. **SUMMARY OF GRANT REQUEST:**

ORGANIZATION NAME: LGCOA - Lowcountry Golf Course Owners

Project/Event Name: Golf Tourism Public Relations Campaign

Contact Name: Barry Fleming   Title: Executive Director

Address: P.O. Box 7882, Hilton Head Island, SC 29938

Email Address: bfleminggolf@gmail.com   Contact Phone: 843-384-5342

Event Date(s): January - December 2026   Event Location(s): Hilton Head Island

Total Budget: $470,000.00   **Grant Requested:** $150,000.00

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

Golf tourism is extremely important to the Island's economy, especially during the shoulders seasons September to May. This ATAX grant request is for funding to continue building on the past 15 years of successful golf tourism marketing efforts. The focus of this annual marketing campaign is on driving stay and play golf vacation traffic during non-summer months. Funding will be used to cast a wide net of proven marketing tactics across our east coast drive markets, with an expanded emphasis on social media and YouTube to expand our messaging to appeal to a younger audience of golf travel enthusiasts.

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)*

The Lowcountry Golf Course Owners Association (LGCOA) manages the area's only golf tourism marketing effort with funds provided by LGCOA partners, as well as funds from the Hilton Head Island-Bluffton VCB, Hilton Head Island ATAX and Beaufort County ATAX. The dollars are focused on driving vacationing golfers to Hilton Head Island September through May. This is done through an extensive and targeted marketing program that includes: web (HiltonHeadGolfIsland.com), print and digital advertising, search engine marketing and optimization, connected TV advertising, social media and email marketing. Digital analytics are in place monitoring every aspect of the marketing plan and its tactics.

A. Total Number of Physical Tourists Served: 121500
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:
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:
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): 121500

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

We polled the on-island golf partners for rounds and revenue captured outside of a 50 mile radius of Hilton Head Island to show the amount of rounds and revenue generated by non-local golfers. Of the 15.5 on-island courses polled, all but three provided data. Listed below are those who participated and the data that supports the value of golf tourism to Hilton Head Island.

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The partners listed above were able to track rounds and revenue based on the difference between resort and golf package rounds against local/member rounds. The numbers listed above do not include local or member rounds and revenue.

In addition, **100% of our Hilton Head Island ATAX granted marketing and PR dollars are spent outside of 50 miles** to drive traffic to HiltonHeadGolfIsland.com. We tracked the following website traffic by state to show where our dollars are having an impact January 1 - August 31, 2025. It is also important to note that we use this data to determine where best to spend our dollars based on traffic by state.

State by State Website Visitors

Georgia - 20,190
Florida - 19,356
Virginia - 18,905
North Carolina - 16,801
New York - 15,816
Ohio - 14,860
Pennsylvania - 11,212
Texas - 10,873
Illinois - 9,834
Michigan - 7,162
California - 7,237
Indiana - 5,652
Massachusetts - 5,141
Tennessee - 4,313
New Jersey - 3,580
Kentucky - 3,420
Missouri - 2,561
Maryland - 2,044

B. **DESCRIPTION OF OPERATIONS:**

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

The Lowcountry Golf Course Owners Association (LGCOA), comprised of 26 public and semi-private play golf courses in Beaufort County, is responsible for the area's sole golf tourism marketing effort to drive vacationing golfers from outside of 50 miles to visit September through May - where heads in beds are needed most.

It is very important to note that we use Town of Hilton Head Island ATAX funding to ONLY promote golf at Hilton Head Island's 15.5 golf courses.

The LGCOA and its committed DMO partner, the Hilton Head Island-Bluffton VCB, work closely together to ensure the golf tourism messaging and channels align with the overall Hilton Head Island brand. Our highly successful,15 year partnership coupled with the annual marketing program generates tremendous revenue for the area's golf courses, resorts, accommodations, retail businesses, and restaurants on Hilton Head Island. The result of this coordinated effort also greatly benefits ATAX and its collections as our golf visitors stay on average 4 nights when vacationing on Hilton Head Island.

It is also vital for the area's small businesses to have golfers in town September through May. Ask any restaurant/bar owner and they will tell you the out-of-town golfer is the lifeblood for their business.

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

The comprehensive golf tourism marketing program is designed to broaden awareness of Hilton Head Island's myriad of world-class golf resorts, championship daily fee courses, accommodations, and stay and play packages.

The time is now to reach the most active demographic in golf travel, golfers between the ages of 27 and 55. This demographic takes its cues on finding great destinations to play from social media and YouTube. Currently, golf is the number one sport to watch on YouTube. Funding will allow us the ability to generate a tremendous amount of video content using strong golf content creators to reach millions consuming and interacting with golf content on Instagram, TikTok and YouTube.

A portion of the granted dollars would also be used for a connected TV Campaign in drive markets and markets SCPRT is focusing on to promote golf in South Carolina. We want to ensure Hilton Head Island is a part of the conversation in these markets by connecting with golf viewers who are streaming content to their connected devices.

We will continue partnering with select regional and national golf media who provide us extensive reach and support. The majority of these efforts will be in the form of digital communications like email blasts, native ads, display ads, golf package features, and advertorial.

We craft and deploy seasonal news releases to all golf and golf travel related media. We will host domestic golf travel writers, content creators, and social media influencers to drive awareness with their readers, followers and subscribers..

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)*

The reality is we are competing against rival and in-state golf destinations with multi-million dollar golf tourism spends. It is very difficult to keep our name near the top of the consideration list with our smaller budget. Partial funding of the effort would greatly inhibit the program's overall effectiveness and thus lower the chance of putting more heads in beds in the shoulder seasons. Fewer dollars would greatly narrow our focus on a smaller set of targeted media and markets, as well as minimize the amount of geo-targeted search and social media that can be deployed - all of which have contributed to the great successes this program has had the past 15 years.

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

> Everyone on HHI wins when golfers are in town. According to SCPRT, Golf tourism is a growing economic engine for the state. In 2025, a celebrated sector of South Carolina's $29 billion tourism industry, golf had an estimated $3.6 billion impact on the state's economy – contributing $21.2 million in Admissions Tax collections that year. Officials say golf generates more income than any other single entertainment or recreation activity in the state, and visitors who play golf during their trip to South Carolina spend an additional $1.2 billion off-course. Hilton Head Island stands to benefit greatly from this growing impact.

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)*

> The LGCOA has a deeply committed DMO partner in the Hilton Head Island-Bluffton Chamber of Commerce and VCB. We work very closely with them and all marketing

programs are fully reviewed together before, during, and after they are launched. We meet regularly to discuss results and how to improve upon the success of the marketing efforts, as well as staying on message for the destination as a whole. This collaboration has significantly tightened the golf tourism effort over the past 15 years. The result of this great working relationship between our two organizations has delivered tremendous successes in expanding awareness, lead generation, golf vacation bookings, and ultimately more heads in beds on Hilton Head Island September through May. In addition, we also work closely with the island's 15.5 courses to ensure we are helping promote their properties in ways that attract the vacationing golfer to pay them a visit. We align messaging and strategy to maximize the campaign's effectiveness.

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

From our 2025 Golf Travel Survey - 76% of responders said their preferred seasons for golf vacation travel were spring and fall.

A report titled *Economic Impact of Golf in South Carolina* was released in April 2025. This was produced by the SC Department of Parks, Recreation and Tourism with the support of the SC Golf Course Owners Association, an affiliate of the National Golf Course Owners Association.

Golf tourism is a growing economic engine for SC, with visitor impact extending beyond the fairway. In 2024, **golf had a $3.6 billion economic impact statewide**, and the state continues to invest heavily in marketing South Carolina as a golfer's paradise. **Golf is of such importance to SCPRT, roughly 20 percent of total state advertising budget is spent on golf advertising and partnerships.**

In 2024, the total direct economic impact from golf for South Carolina was $2.2 billion, while indirect and induced effects added an additional $1.3 billion. Thus, the average combined multiplier associated with the study was 1.61. **That is, 61 cents of every dollar in direct output were re-spent in the state's economy.** In 2024, the golf industry in South Carolina supported 30,404 full time jobs, and $1.7 billion in income generated by the direct, indirect and induced effects of golf course operations and off-course expenditures of visiting golfers. This all results in big business for Hilton Head Island.

2024 Off-Course Expenditures for Visiting Golfers

Lodging: $411 million (35%)
Restaurants & Bars: $249 million (21%)
Entertainment: $161 million (14%)
Shopping: $134 million (11%)
Groceries: $75 million (6%)

C. **FUNDING:**

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

LGCOA: $100,000
Hilton Head Island-Bluffton VCB: $200,000
Town of Hilton Head Island ATAX: $150,000
Beaufort County ATAX: $7,500
Total: $457,500

Our LGCOA partners contribute through annual dues. In addition, the profits from Hilton Head Guide to Golf Magazine sales get the annual LGCOA contribution to $100,000. The Hilton Head Island-Bluffton VCB contributed $100,000 for the period July 1, 2025 - December 31, 2025. They are contributing an additional $100,000 to the effort for the period January 1, 2026 - June 30, 2026. Lastly, Beaufort County ATAX granted us $7,500 for 2025.

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

2	Government Sources	92	Private Contributions, Donations and Grants
	Corporate Support, Sponsors	6	Membership, Dues, Subscriptions
	Ticket Sales, or Sales and Services		Other

3. Has the organization requested other ATAX or any other funding from other public sources or organizations?
Yes X No ___

If so, please list top 3 sources and amounts.

Hilton Head Island-Bluffton VCB for July 1, 2025 - June 30, 2026 Fiscal	$200,000.00
Beaufort County ATAX Grant for 2025	$20,000.00

D. **FINANCIAL INFORMATION:**

Fiscal Year Disclosure: Start Month: **January** End Month: **December**

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:

   2023- Previous FY 1
   2024- 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:

   2024 - Previous FY 1

   2023 - Previous FY 1

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:

   2023 - Previous FY 1

   2022 - 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.
   - [x] 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.

2023	$50,000.00	Marketing, Public Relations and Content Marketing
2024	$100,000.00	Golf Tourism Marketing and Public Relations Campaign
2025	$150,000.00	2025 Golf Tourism Marketing Campaign

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)*

Funds have been used for the following:

- Seasonal news releases sent to our media partners to publish throughout their digital platforms.
- Advertising partnerships with the Florida State Golf Association, the Maryland State Golf Association, and the Carolinas Golf Association leveraging digital market assets such as dedicated email blasts to more than 550,000 golfers each send, native and display advertising, and feature stay and play golf package promotions.
- Digital advertising partnerships with GolfStayandPlays.com and GolfWeek leveraging digital market assets such as dedicated email blasts to more than 650,000 golfers each send, native and display advertising, feature stay and play golf package promotions, and digital banner ads.
- Connected TV advertising campaign scheduled for the 2025 Ryder Cup.
- Hosting of 3 golf content creators/social media influencers to experience our golf experience which resulted in 3 long form videos on YouTube, as well as reels, stories and posts across Instagram and YouTube. As a value add, they also provided several hours of b-roll drone video we can use for our online and social media marketing efforts.
- Hosting of additional golf content creators/golf social media influencers this fall to produce expansive content for YouTube, Instagram and TikTok.
- Hosting golf writers this fall to document our golf vacation experience for their readers.

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

As the traveling golfer demographic is shifting to a younger, more passionate and more experiential demographic, the 2025 funding has helped us insert the Hilton Head Island into their conversations for consideration. The funds have also allowed us to continue advertising with a list of proven media partners that have always driven great results. The digital content and marketing created thus far has increased click traffic back to HiltonHeadGolfIsland.com. This in turn has driven coveted outbound link traffic, stay and play golf package bookings, and tee time bookings for the 15.5 on-island golf course partners. Locally, our restaurants, bars, retail shop owners, and other off-the-course activity providers will tell you golf vacationers drove significant and much-needed revenue to their businesses September through May. In short, when golf vacationers are on the Island, everyone wins!

Multi-night stays are the norm for golf vacations which is why our golf tourism marketing efforts are so important for the Island. With the average golf trip spanning 4 nights, golf tourism is putting a significant amount of heads in beds, which in turn increases accommodations tax collections.

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

For all digital marketing campaigns we track click and engagement activity, as well as all traffic sent to landing pages on HiltonHeadGolfIsland.com. The digital campaigns are designed to drive golf trip quote requests, as well as outbound traffic to course and resort partners, all of which we can easily track through Google Analytics.

Our partnership with the Hilton Head Island-Bluffton VCB provides us an in-depth golf tourism website - www.HiltonHeadGolfIsland.com. We are provided with a robust, real-time dashboard to view all analytics associated with all marketing campaigns. This helps us make great decisions with every marketing dollar spent to ensure we are driving great business to the island, as well as being excellent stewards of ATAX dollars.

Website Analytics YTD 2025 (traffic up 5% over same period 2024)

Sessions: 240,107
Golf Trip Quote Requests: 1837
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For our partnership with content creators/influencers we track YouTube video views, impressions and watch time hours. For social media we track views and engagement on posts, stories, reels. As an example, a recent content creator trip with 3 creators resulted in 3 long form videos that generated 59,100 views, 777,900 impressions and 18,800 hours of watch time.

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)

The goal of the golf tourism marketing campaign is to drive stay and play golf vacation traffic in Spring, Fall and Winter to the Island's resorts and courses. The vacationing golfer is incredibly important to the Island's economy due to their seasonal travel preferences, golf spending, accommodations preferences, length of stay, and off-course spending. Golf travel is the #2 driver to the local economy and a strong golf tourism marketing program is vital in keeping our incredible golf vacation experience top of mind in a crowded space with many competing destinations who have multi-million dollar budgets.

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- 42% of those who have taken a golf trip to Hilton Head Island in the last 12 months stayed for more than one week.
- 77% of golf vacationers who visited within the last 12 months stayed in villas, condos,

homes and full-service hotels, contributing significantly to ATAX collections.

- 75% of golf vacationers played more than 4 rounds of golf on their trip, with 24.5% playing more than 5 rounds.
- 62% said they spend in excess of $750 per person on a golf vacation, with 26% spending between $1000-$1499 and 8.5% spending in excess of $2000 per person. These numbers align well with our high end golf travel experience.
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Virginia/DC.

- Seasonal digital marketing campaigns launched with the Florida State Golf Association, the Georgia State Golf Association, the Carolinas Golf Association, and the Maryland State Golf Association
- In addition, we partnered with GolfStayandPlays.com and GolfWeek.com to expand the Hilton Head Island golf vacation message to their site visitors and databases using a series of dedicated email blasts, native ads, feature package offers and banners. The Trip Captain program at GolfStayandPlays recently booked two trips and a significant annual golf tournament totaling more than $75,000 in revenue for Island courses.
- All efforts send visitors to HiltonHeadGolfIsland.com. Once on the site we are able to track highly important metrics like quote requests for golf trips, phone call clicks, tee time link clicks, and outbound links to partner courses and resorts. YTD, all web metrics are slightly ahead (5%) of this time in 2024. Highlights include:
  Total Sessions: 240,107
  Golf Trip Quote Requests: 1837
  Phone Calls Generated: 1006
  Outbound Links to Course/Resort Websites: 126,693
  Book Tee Time Link Clicks: 30,257

As you can see, golf tourism is vital Spring, Fall and Winter for Hilton Head Island. Golfers play, stay and spend significantly when on a golf vacation. Their presence and their spending impacts far beyond the fairways. A continued golf tourism marketing campaign is vital to ensure we continue to grow this segment of business for the Island.

Signature: Barry

Title/Position: Fleming

Mailing Address: P.O. Box 7882, Hilton Head Island, SC 29938

Email Address: bfleminggolf@gmail.com

Office Phone Number: 843-384-5342

Home Phone Number:

2025 Hilton Head Island Golf Travel Survey

August 2025

Hilton Head Island Golf Travel Survey 2025

Executive Summary

Total Survey Responses Received: 1,004

The survey was split into two separate questionnaires:

- Questions for those who have visited Hilton Head Island for a golf vacation *(70% of responders)*
- Questions for those who have NOT visited Hilton Head Island for a golf vacation *(30% of responders)*

For those who HAVE visited Hilton Head Island for a golf trip:

- 70% of responders have taken a golf trip to Hilton Head Island
- 23.5% saying they are coming back within the next 12 months
- 55% of responders have taken a golf trip to the Island within the last 12 months.
- 87% of responders prefer to take golf trips in the 3 seasons most important for golf travel business on Hilton Head Island - spring, fall and winter - with 76% saying spring and fall are their preferred season for golf travel.
- Reasons they chose to take a golf trip to Hilton Head Island - 67% quality of the overall destination, 67% quality golf options, 55% food and 48% accommodations options.
- 83% of responders stayed from 4 days up to 2 weeks when visiting Hilton Head Island for a golf vacation. This is significant for ATAX collections, as well as incredibly helpful for the Island's many restaurants, bars, retail outlets, and area activities.
- Nearly 78% of responders stayed in villas, condos, homes and full-service hotels, contributing significantly to ATAX collections.

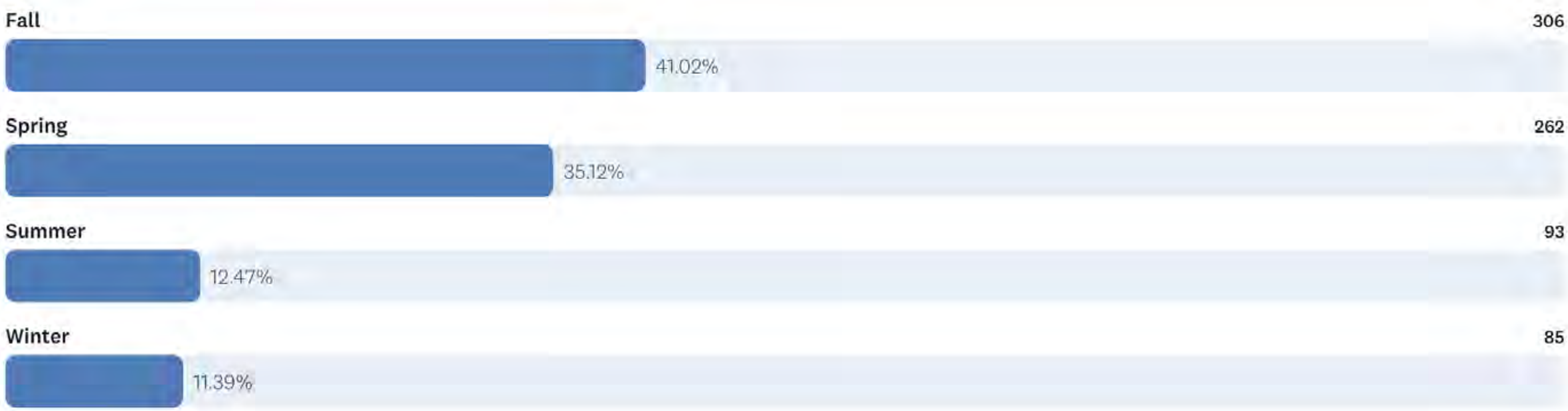
- Nearly 75% of golf vacationers played more than 4 rounds of golf on their trip, with 24.5% playing more than 5 rounds.
- Nearly 63% of responders spend in excess of $750 per person, with 26% spending between $1000-$1499 and 8.5% spending in excess of $2000 per person. These numbers align well with our high end golf travel experience.
- 98.5% of responders were satisfied with their golf trip experience, with 90% of those responders either quite satisfied or extremely satisfied. Hilton Head Island delivers a high quality golf vacation experience.
- Nearly 100% of those who drove to Hilton Head Island for their golf vacation did so from outside of 50 miles of the area, which is proof our marketing is reaching well outside of our market.
- 65% traveled to Hilton Head Island via car and 35% by air.
- 59% said they would drive 9+ hours to a quality golf destination.
- The top 3 other golf destinations considered were Myrtle Beach, Pinehurst and Charleston. These markets are all marketing to the same geography as Hilton Head Island and have significantly larger golf tourism marketing budgets.
- 40% of golf travel visits were family trips, 25% couples trips and 24% buddies trips.
- Baby Boomers made up the majority of our survey responders (approximately 45%). We know the average age of vacationing golfers visiting Hilton Head Island skews this age group. While still relevant, Boomers are aging out, proving our marketing must start to connect with the younger Gen X and Millennial populations.
- 63% booked their entire golf trip on their own.
- 63% take multiple golf vacations a year.
- 97% said they would make a return trip to Hilton Head Island.

Those that have <u>NOT</u> traveled to Hilton Head Island for a golf vacation findings:

- 22% of responders said price was a reason for not visiting Hilton Head Island. However, 34% of responders say there is no reason they haven't paid Hilton Head Island a visit. This presents an opportunity.
- When asked about what determines where they take a golf trip, price was the number one reason, followed closely by quality of destination, quality of courses and accommodations options.
- Fall is the preferred season for a golf vacation (42%) over spring (31%).
- Other destinations they consider for a golf vacation: Myrtle Beach (57%), Orlando (41%), Pinehurst (18%) and Charleston (16%)
- Interestingly, this group prefers to travel by air for a golf vacation (52%). This also presents an opportunity to promote the direct flight service to HHI.
- 95% are willing to drive more than 3 hours for a quality golf vacation with 61% saying they would drive more than 7 hours.
- 21% say they plan to take a golf vacation to HHI in the next 12 months (69% undecided)

Survey Portion for Those Who <u>Have</u> Taken A Golf Trip to Hilton Head Island

What is your preferred season to take a golf vacation?

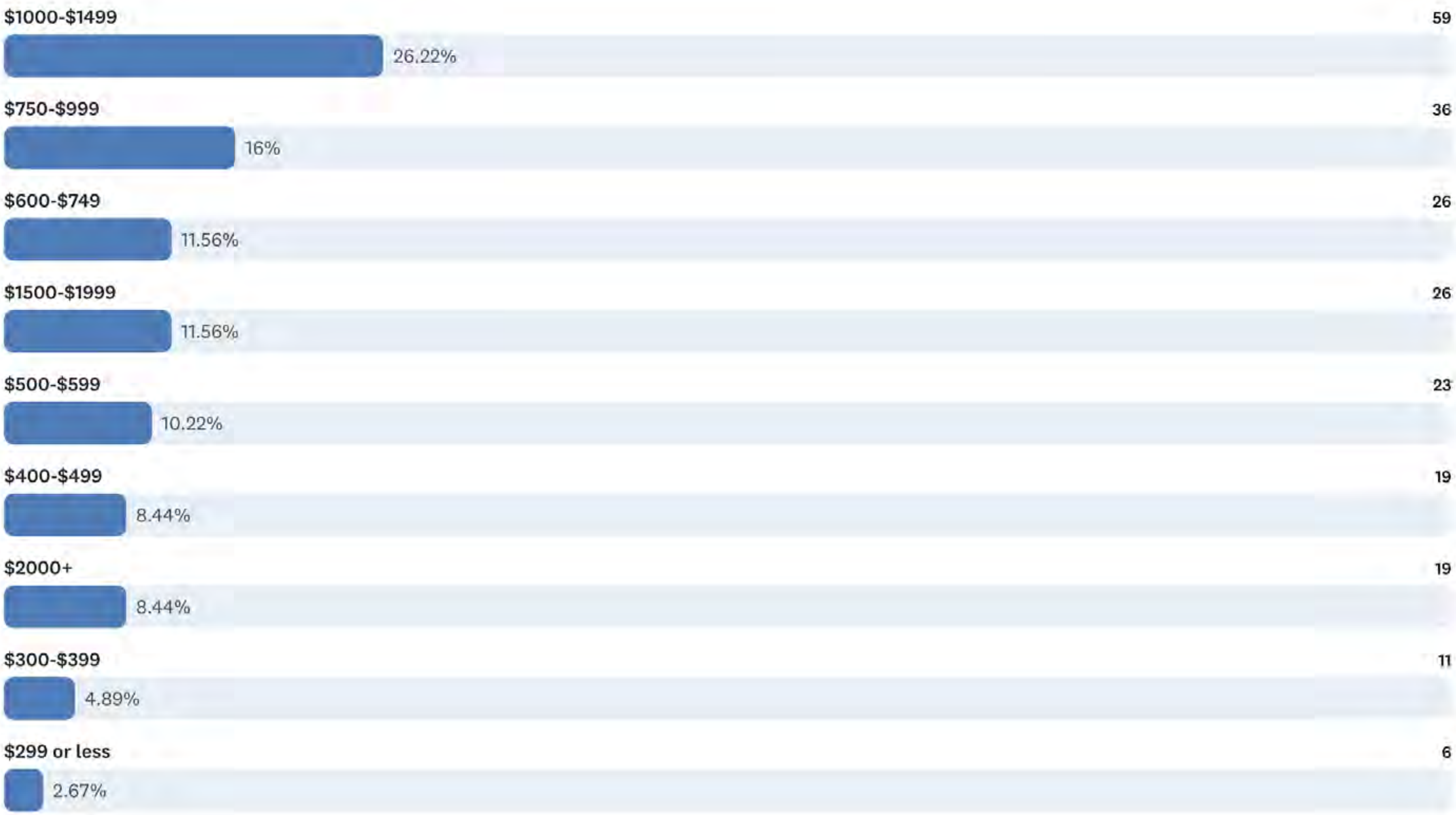


87% of survey responders prefer to take golf trips in the 3 seasons most important for golf travel business on Hilton Head Island. 76% prefer to take golf trips in the Spring and Fall.

Our golf tourism marketing effort focuses 100% on the spring, fall, and winter seasons.

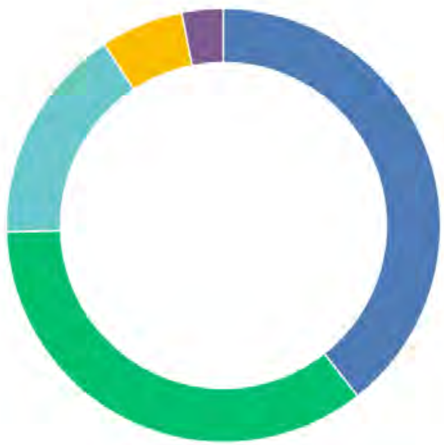
2025 Golf Travel Survey - Hilton Head Island, SC

What is the average spend per person for your typical golf vacation?



Nearly 63% of responders spend in excess of $750 per person, with 26% spending between $1000-$1499 and 8.5% spending in excess of $2000 per person. These numbers align well with our high end golf travel experience.

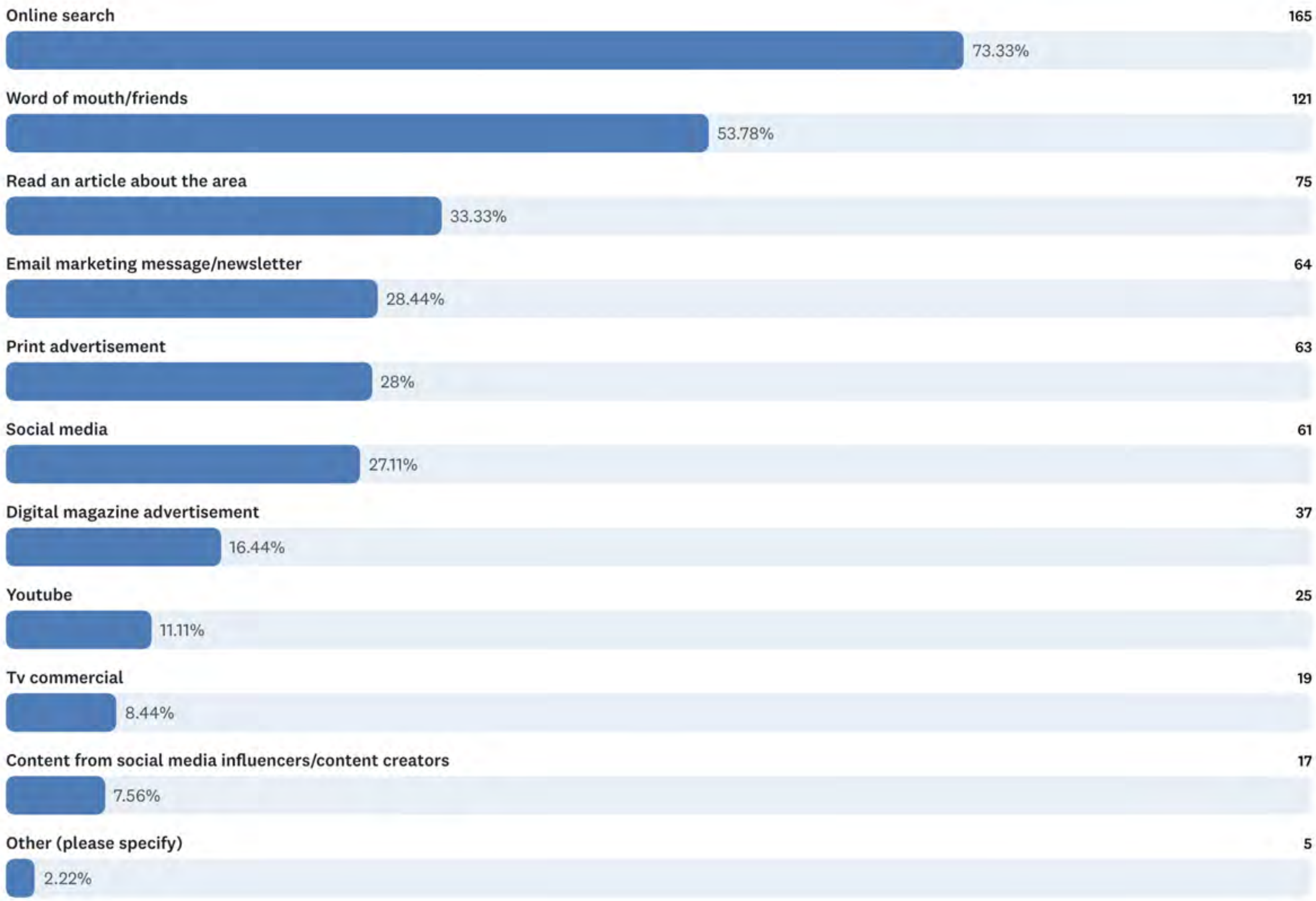
What is the age group for those you take golf vacations with?



Answers	Percentage	Responses
66+	39.41%	294
56-65	35.12%	262
46-55	16.22%	121
36-45	6.17%	46
25-35	3.08%	23

Baby Boomers make up the majority of our survey responders. We also know the average age of vacationing golfers visiting Hilton Head Island skews Baby Boomer. While still relevant, this age group is aging out, proving our marketing must start to connect with the younger Gen X and Millennial populations. This changes the marketing mix needed to drive business from a younger demographic.

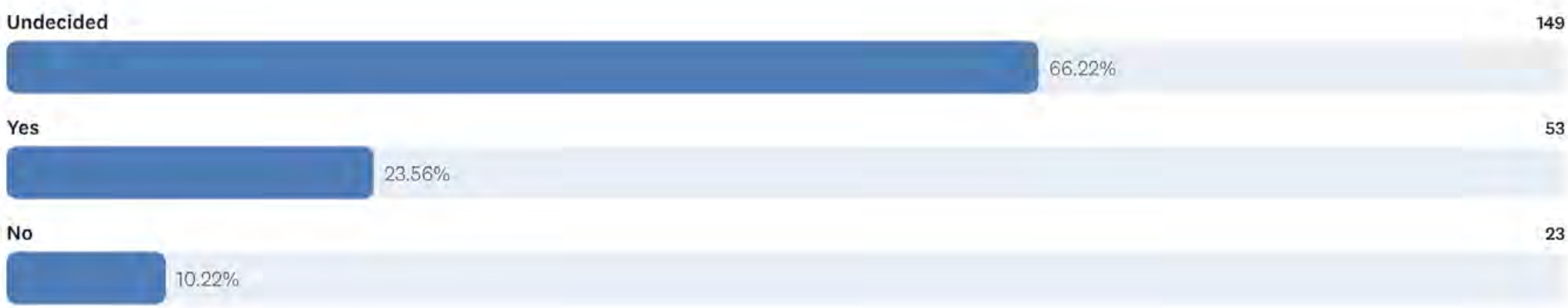
What media do you consume to help you determine your next golf vacation destination?



This aligns with the age of survey responders and what media they consume. However, Social media, YouTube, and content produced by influencers and creators has risen dramatically since the 2022 survey, and are the top sources for younger Gen-X and Millennials when researching destinations to visit.

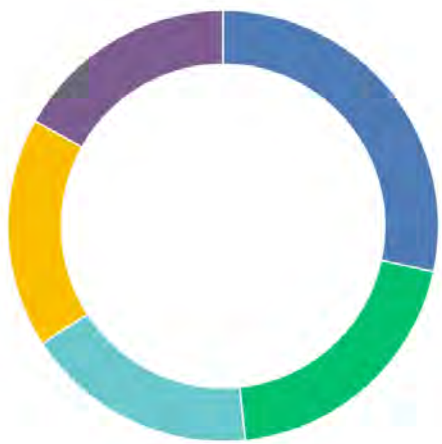
Have you taken a golf vacation to Hilton Head Island before?

Do you plan on taking a golf vacation to Hilton Head Island within the next 12 months?



Nearly 71% of responders have taken a golf trip to Hilton Head Island with 23.5% saying they are coming back within the next 12 months.

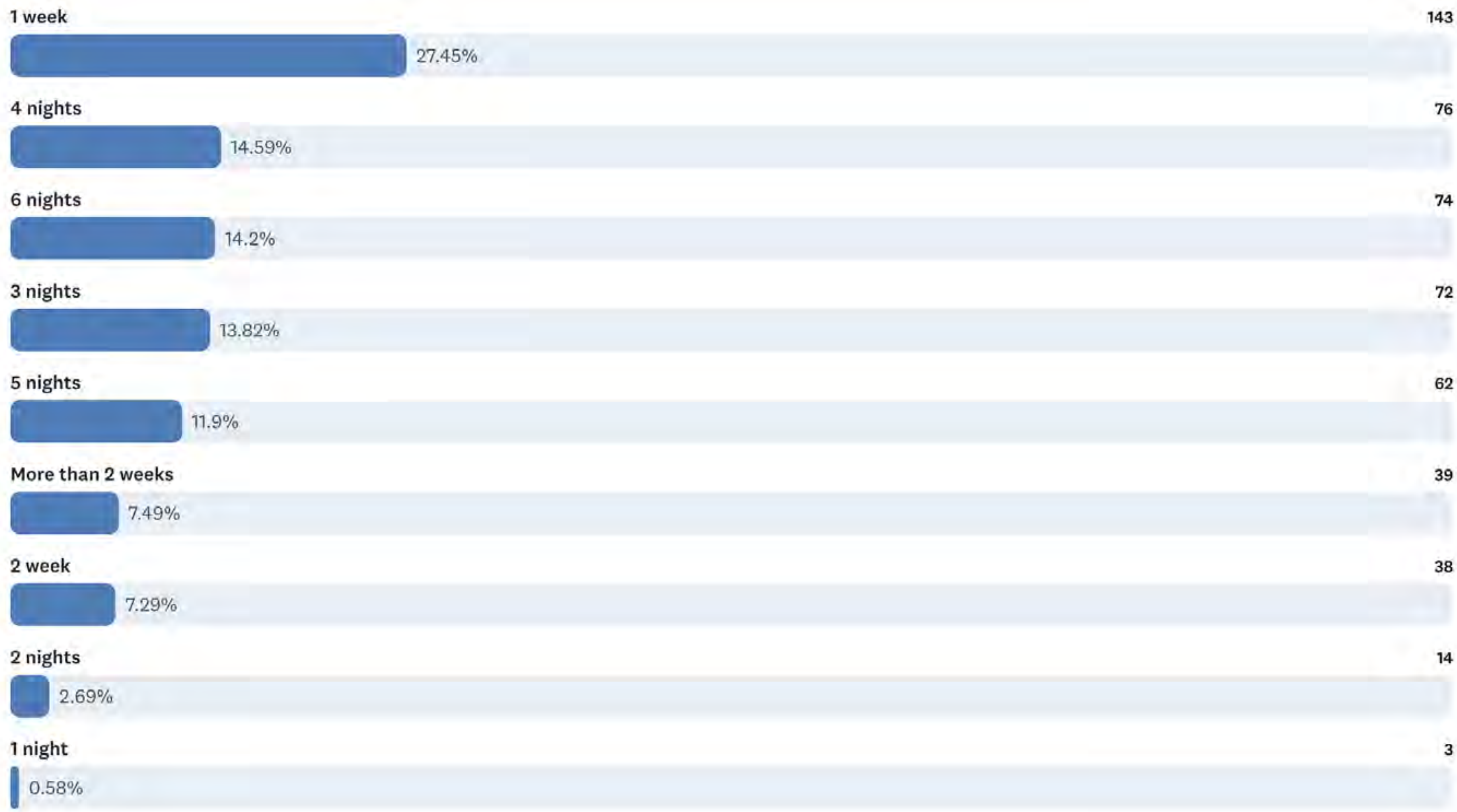
When was your last golf vacation to Hilton Head Island, SC?



Answers	Percentage	Responses
More than 2 years ago	28.41%	148
Within the last 12 months	19.96%	104
Within the last 6 months	17.47%	91
Within the last 3 months	17.27%	90
Within the last 2 years	16.89%	88

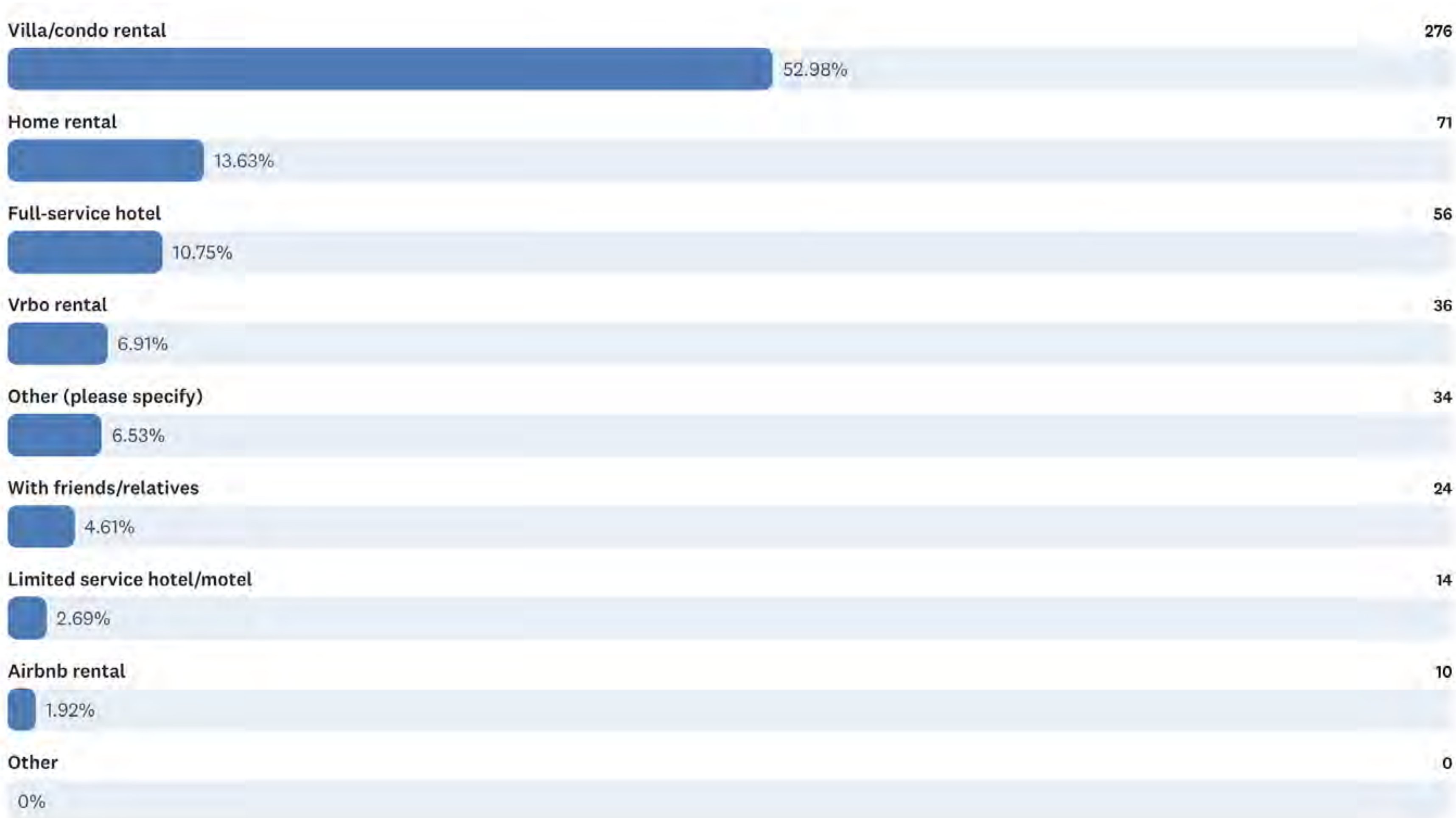
55% of responders have taken a golf trip to the Island within the last 12 months.

How many nights did you stay on your golf trip to Hilton Head Island, SC?



83% of responders stay from 4 days up to 2 weeks when visiting Hilton Head Island for a golf vacation. This is significant for ATAX collections, as well as incredibly helpful for our many restaurants, bars, retail outlets, and area activities.

What were your Hilton Head Island golf trip accommodations?

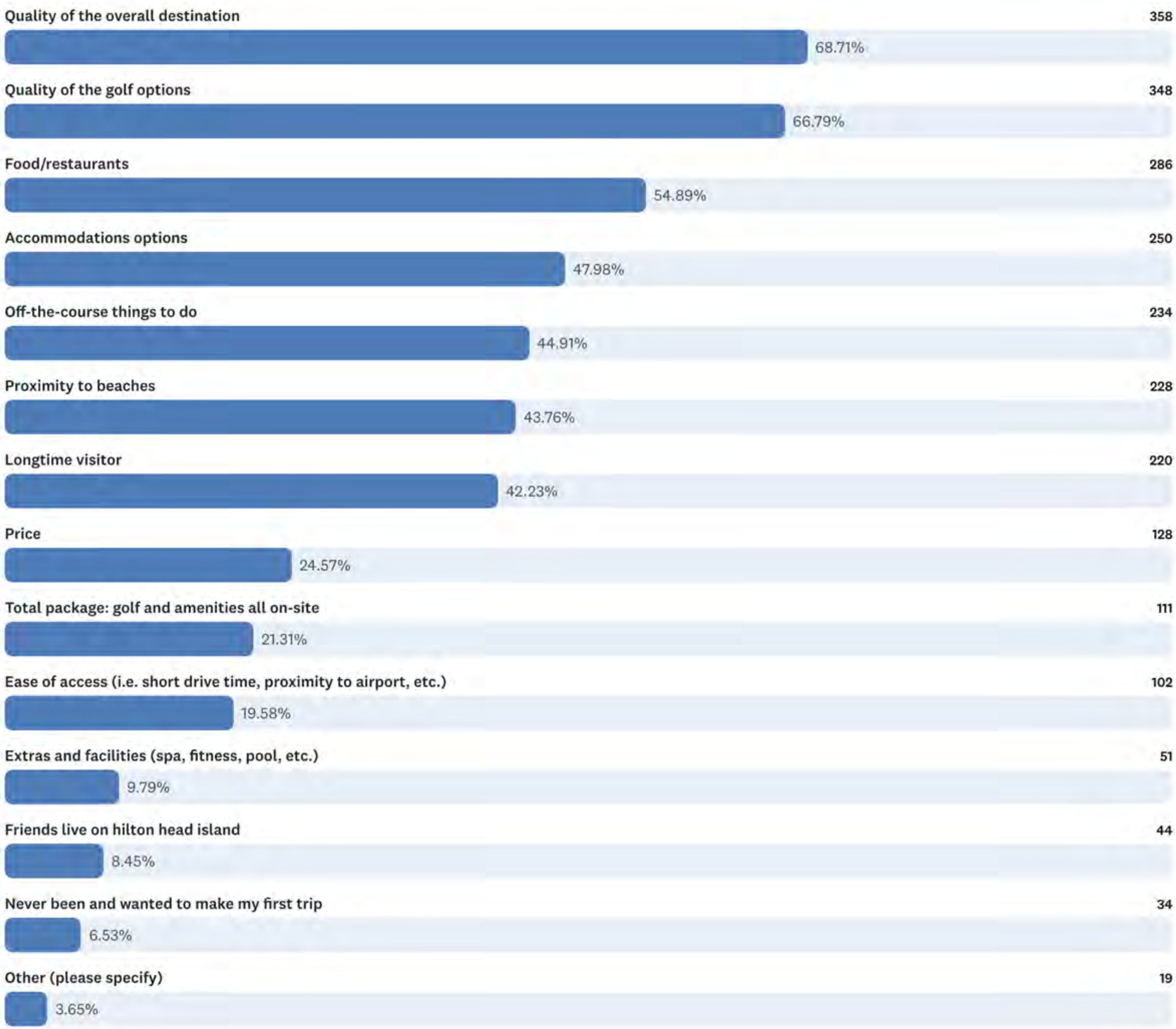


Nearly 78% of responders stayed in villas, condos, homes and full-service hotels, contributing significantly to ATAX collections.

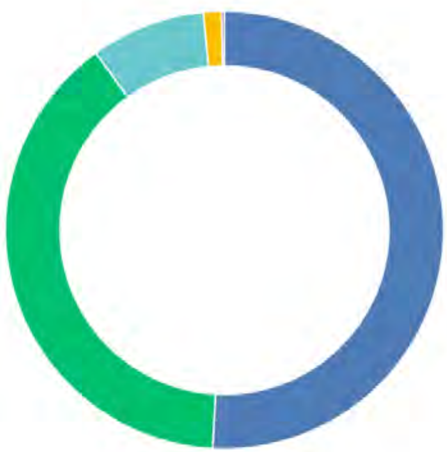
How many rounds of golf did you play on your Hilton Head Island vacation?

Nearly 75% of golf vacationers played more than 4 rounds of golf on their trip, with 24.5% playing more than 5 rounds. Vacationing golfers are playing lots of golf in the spring, fall and winter seasons.

What went into your decision to choose Hilton Head Island for your golf vacation?



How satisfied were you with your Hilton Head Island golf vacation?



Answers	Percentage	Responses
Extremely satisfied	50.86%	265
Quite satisfied	39.16%	204
Satisfied	8.45%	44
Somewhat satisfied	1.34%	7
Not satisfied	0.19%	1

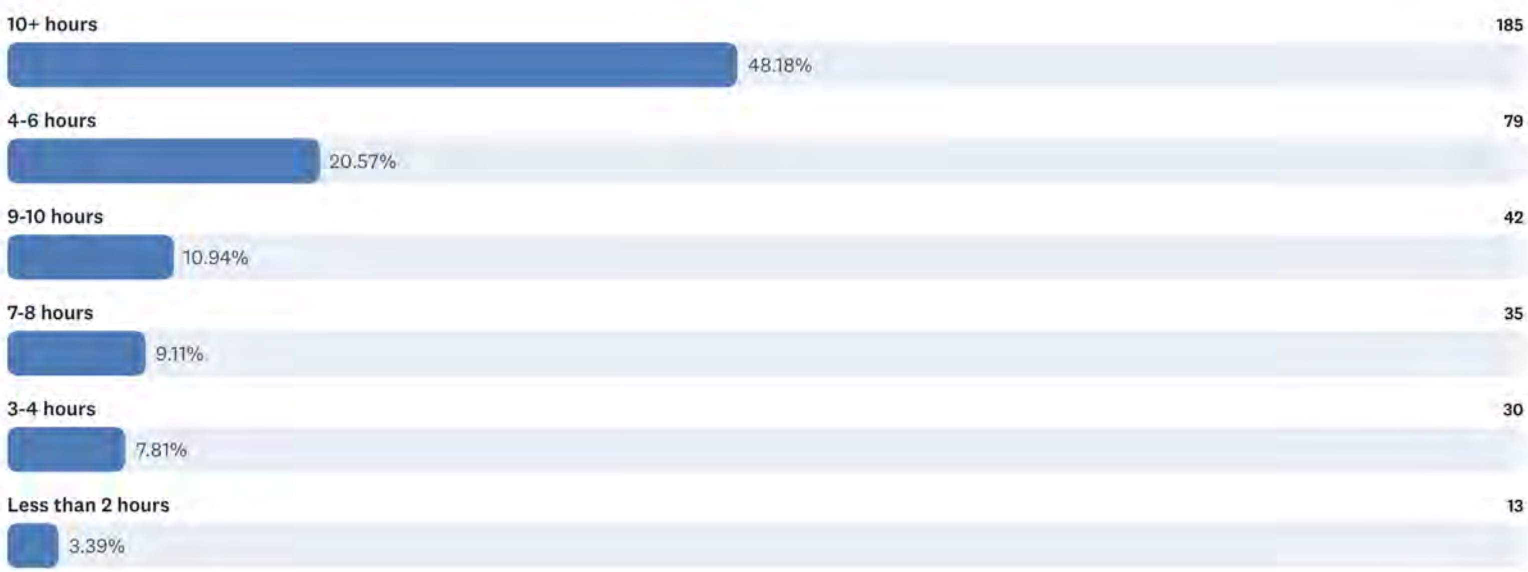
98.5% of responders were satisfied with their golf trip experience, with 90% of those responders either quite satisfied or extremely satisfied. Hilton Head Island delivers a high quality golf vacation experience.

LOWCOUNTRY

How did you travel to Hilton Head Island for your golf vacation?

Answers	Percentage	Responses
By car	64.99%	479
By air	35.01%	258

If by car, how long was your drive to Hilton Head Island?



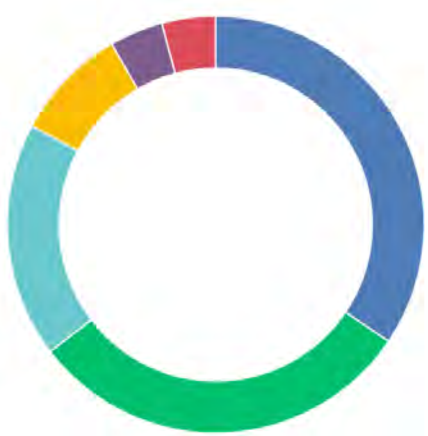
Nearly 100% of those who drove to Hilton Head Island for their golf vacation did so from outside of 50 miles of the area, which is proof our marketing is reaching well outside of our market.

If by air, which airport did you fly into for your Hilton Head Island golf vacation?

Answers	Percentage	Responses
Savannah international airport	64.93%	137
Other (please specify)	18.01%	38
Hilton head island airport	17.06%	36

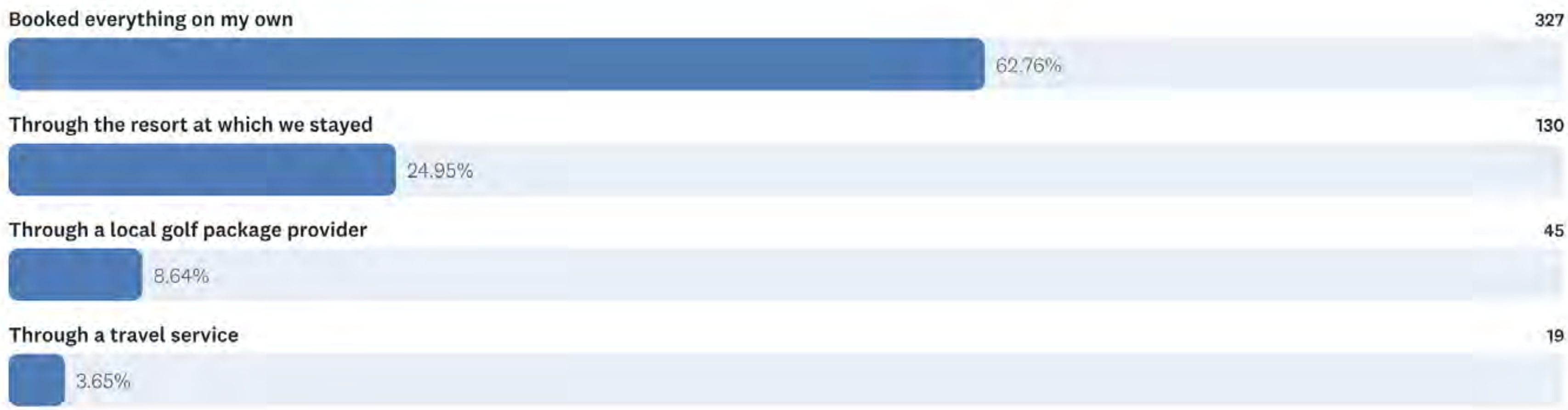
There is an uptick in those traveling into Hilton Head Island directly compared to the 2022 Travel Survey. Our tourism marketing efforts will reinforce the direct flights to the Island to continue growing this number.

How far in advance do you start planning your typical golf vacation?



Answers	Percentage	Responses
4-6 months	34.45%	257
6-12 months	30.16%	225
3 months	18.23%	136
2 months	8.85%	66
More than 1 year	4.16%	31
1 month	4.16%	31

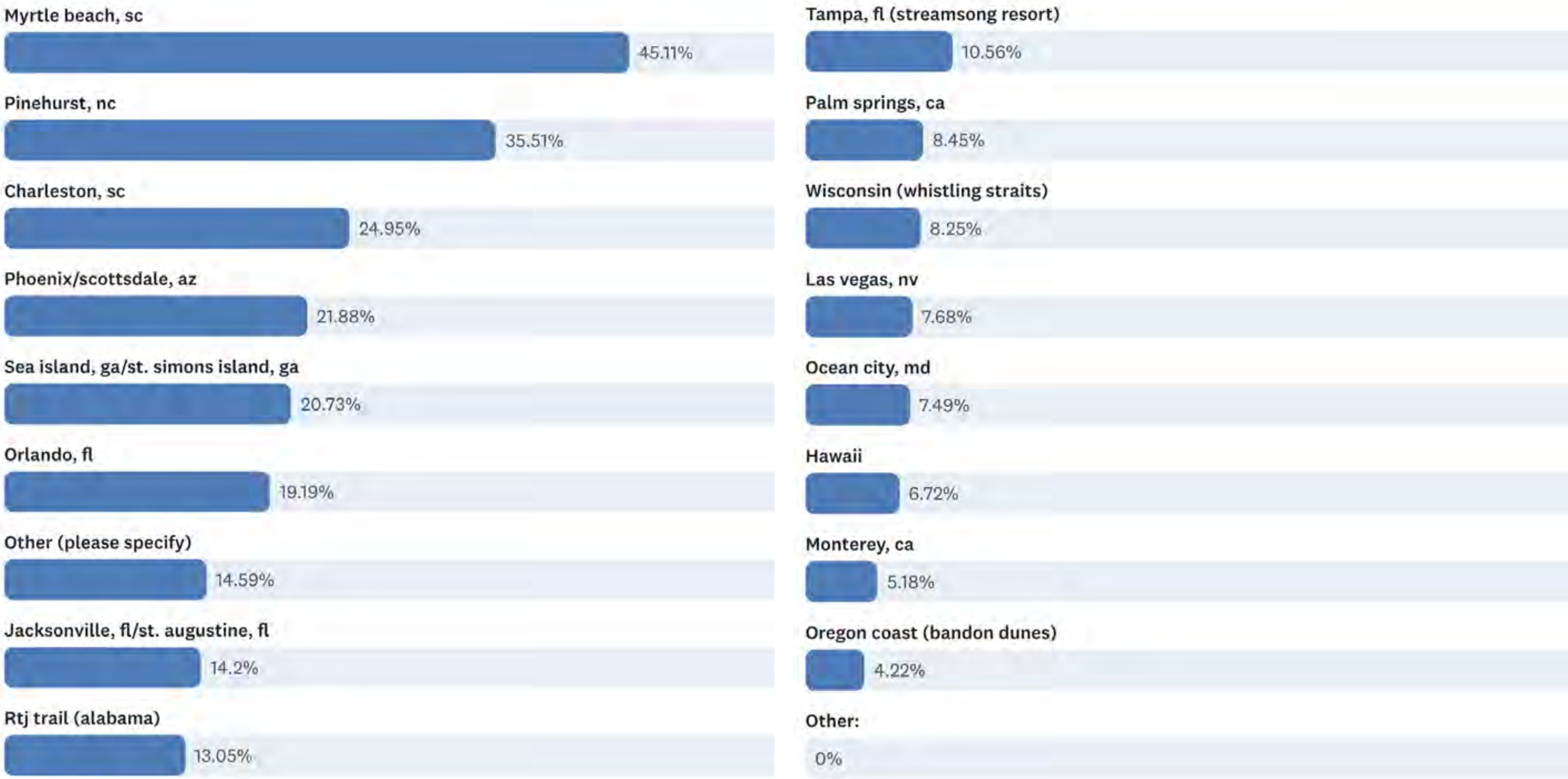
How did you book your golf vacation to Hilton Head Island?



With the ease of online planning and booking today it's no surprise more vacationers are booking their golf and accommodations on their own. This makes it imperative our golf tourism marketing efforts highlight the accommodation offerings that generate ATAX collections.

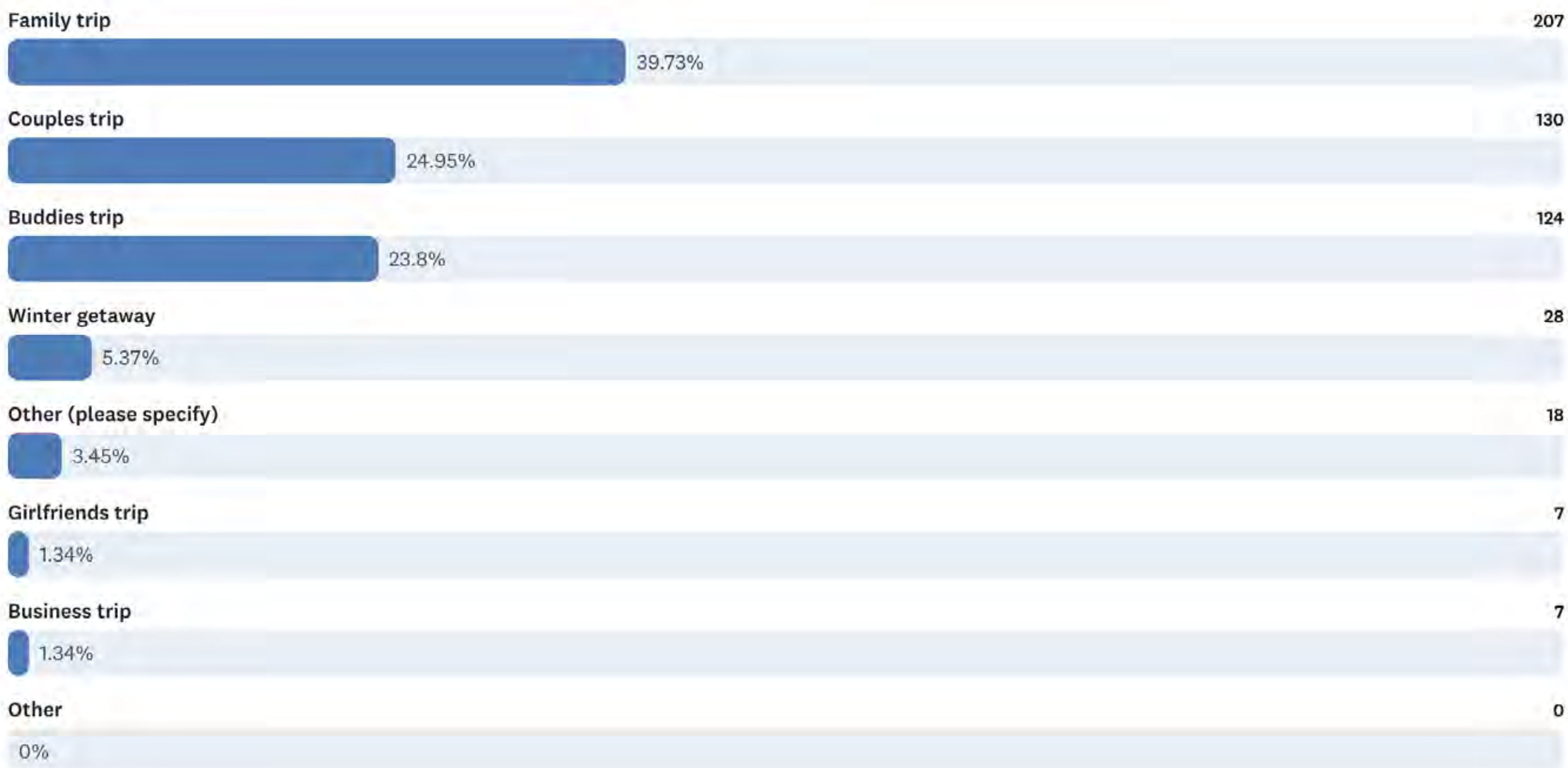
2025 Golf Travel Survey - Hilton Head Island, SC

What other golf destinations did you consider before choosing Hilton Head Island?



The top 3 destinations in Myrtle Beach, Pinehurst and Charleston are all marketing to the same geography as Hilton Head Island. All have significantly larger golf tourism marketing budgets which presents a challenge for Hilton Head Island to break through their marketing clutter to be considered as a golf destination option.

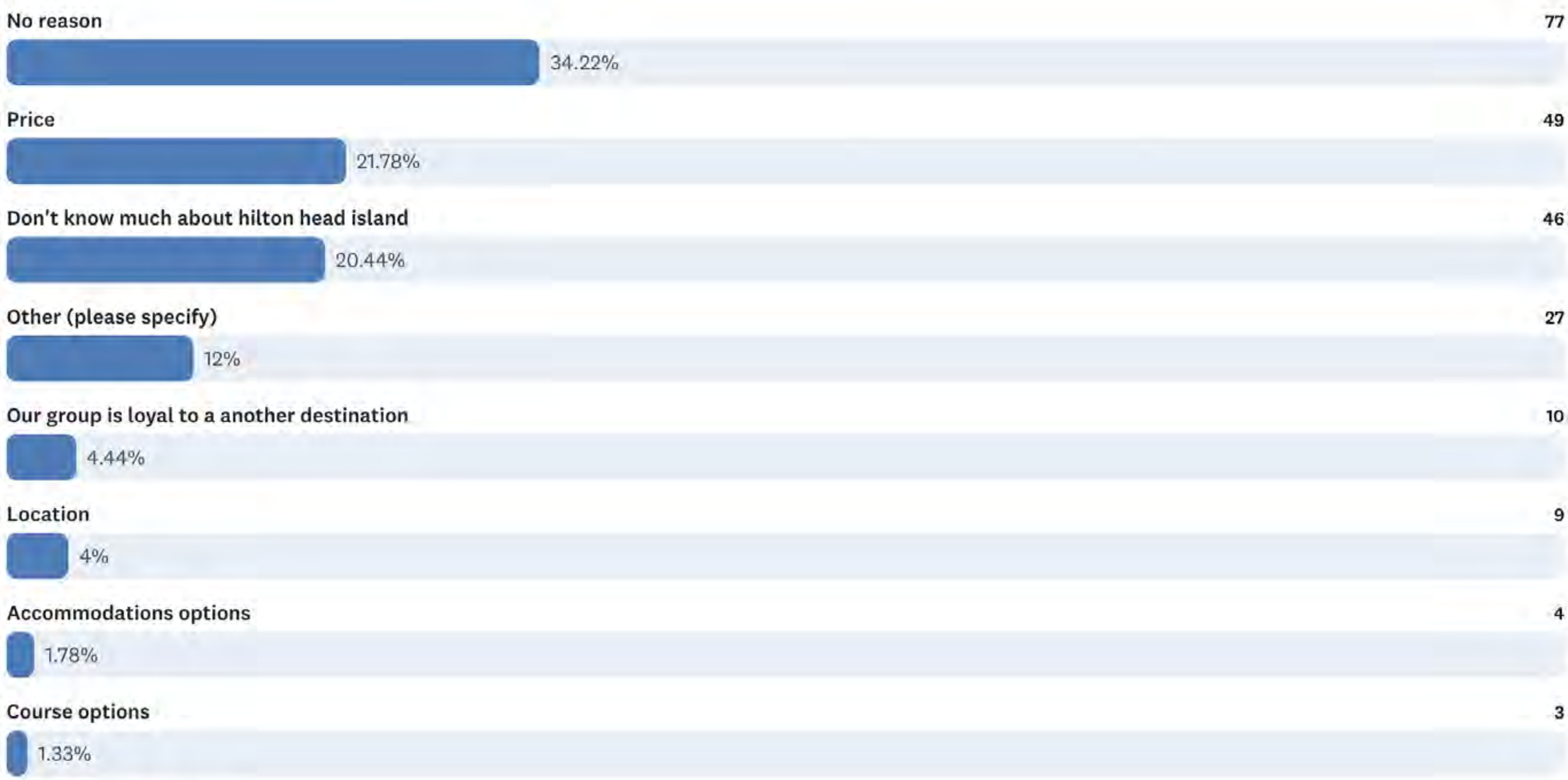
What type of golf trip did you take to Hilton Head Island?



With the majority stating a family trip and a couples trip, this aligns with the Baby Boomer age group that responded most to this survey. The responses highlight a tremendous opportunity to tap into the significant golf buddies trip group demographic which skews Gen-X and Millennial. This group has exploded since COVID and they are looking for very unique destinations to visit. Hilton Head Island can absolutely deliver the unique.

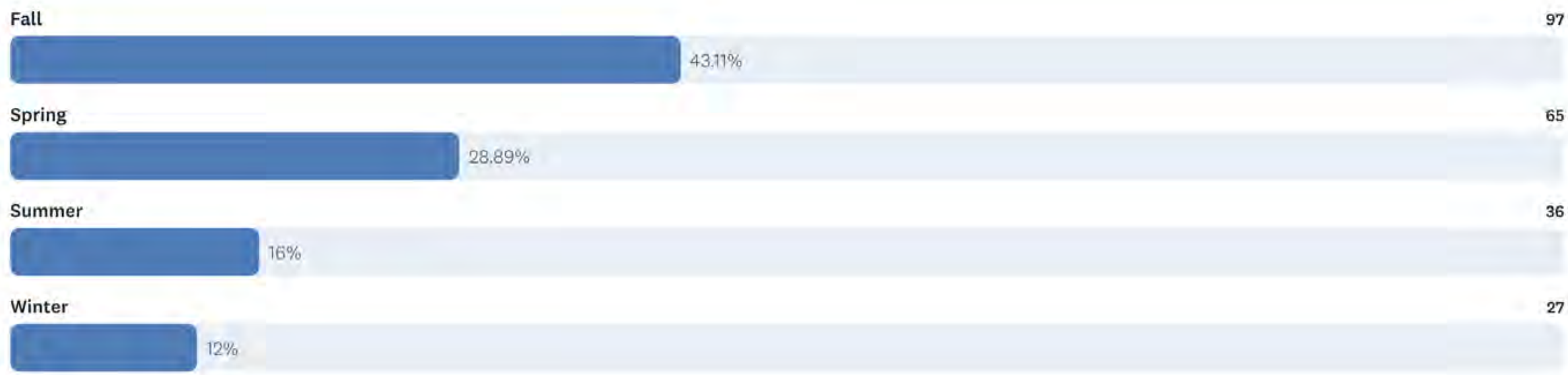
Survey Portion for Those Who Have **NOT** Taken A Golf Trip to Hilton Head Island

If you have not taken a golf trip to Hilton Head Island, what has kept you from doing so?



Price has historically played a role with some due to the higher cost than a Myrtle Beach, as an example. However, 34%of responders say there is no reason they haven't paid Hilton Head Island a visit. This creates an opportunity to increase visibility and frequency of messaging to this group with ATAX funding.

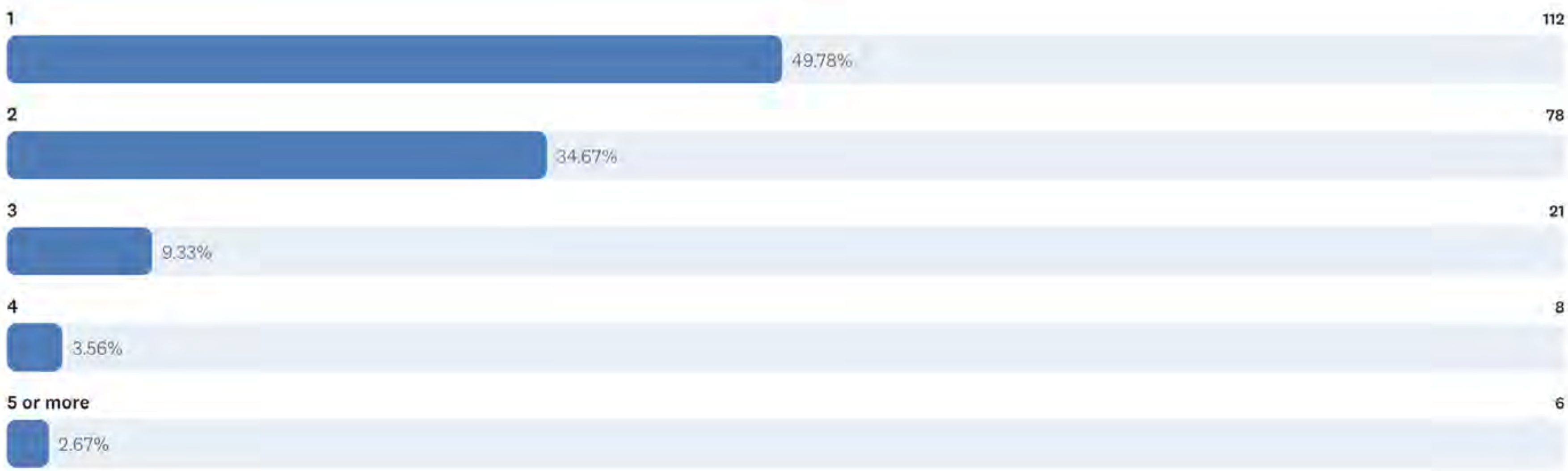
What is your preferred season to take a golf vacation?



With those who have not taken a golf trip to Hilton Head Island, 72% prefer fall and spring golf trips.

2025 Golf Travel Survey - Hilton Head Island, SC

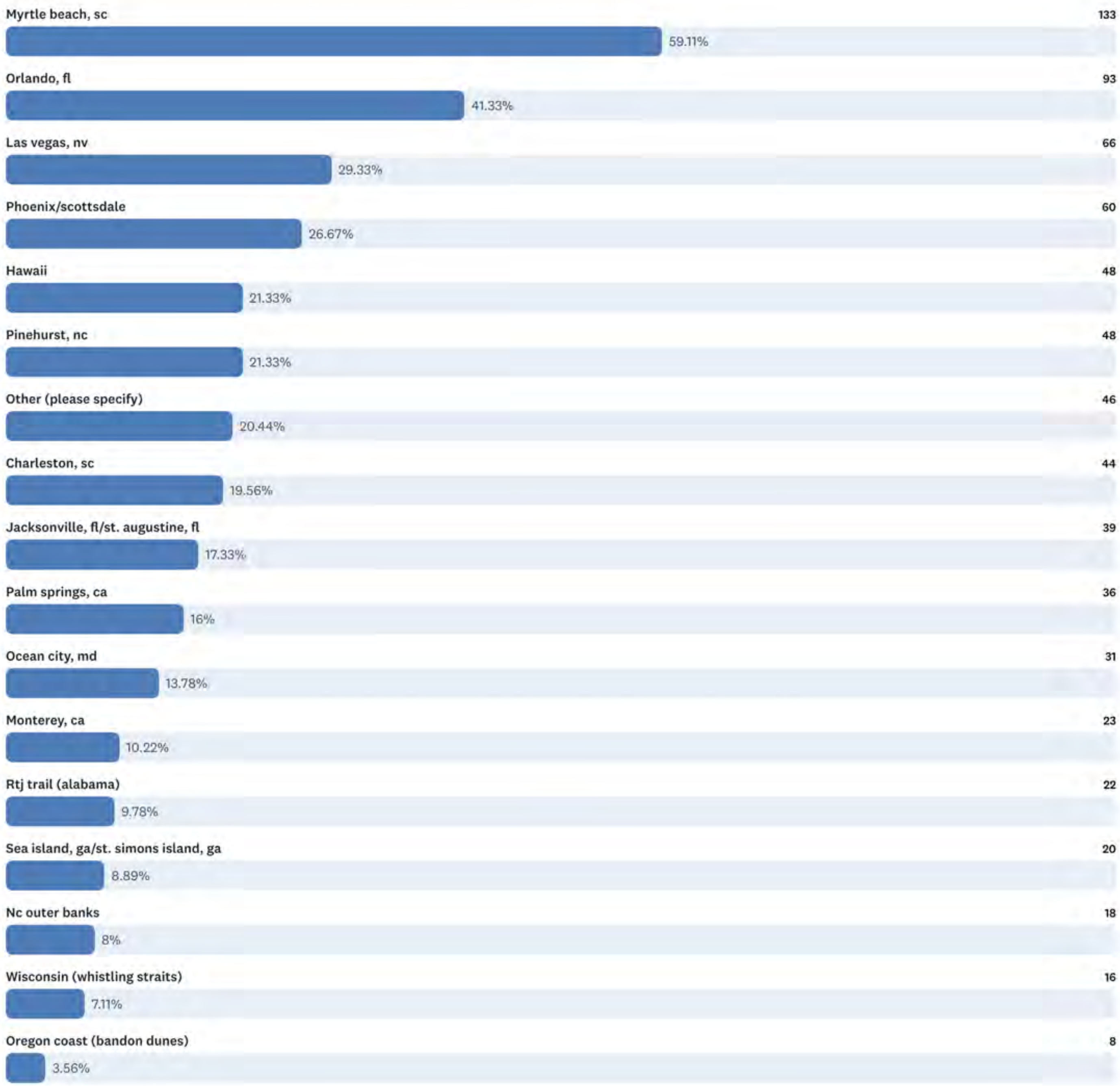
How Many Golf Trips Do You Take Annually?



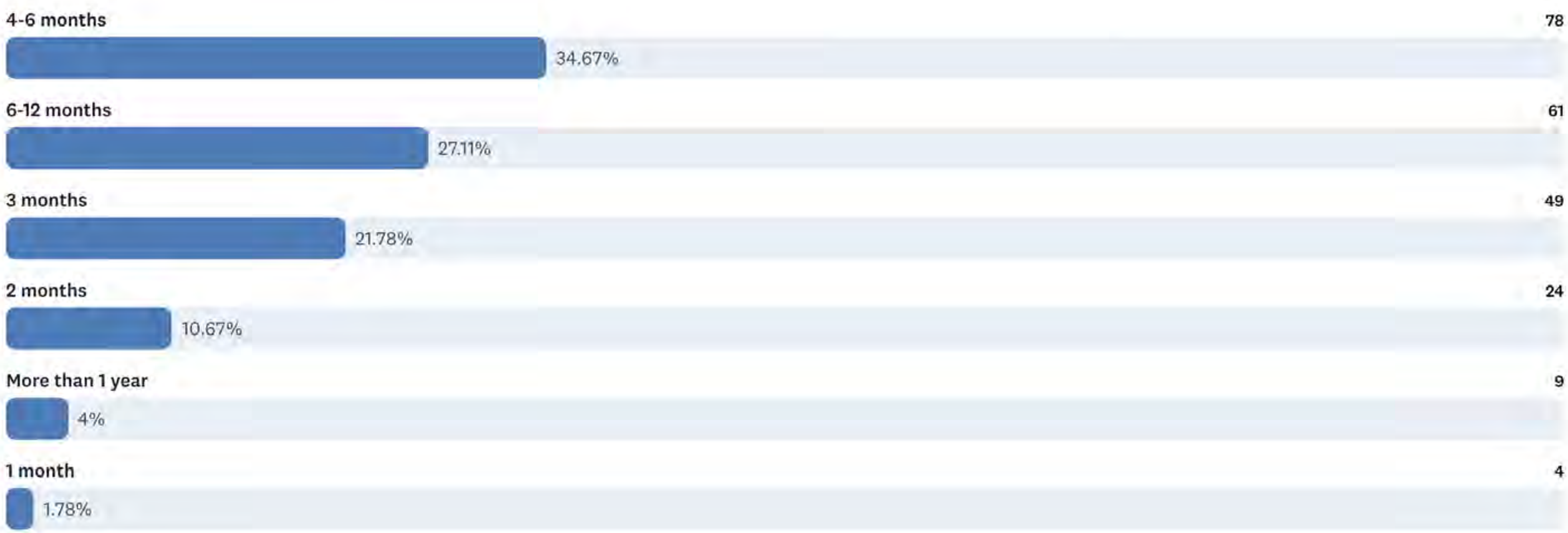
50% take more than 2 golf trips annually, meaning many in this group can afford a higher priced golf destination experience like Hilton Head Island.

2025 Golf Travel Survey - Hilton Head Island, SC

What Other Golf Destinations Have You Visited?

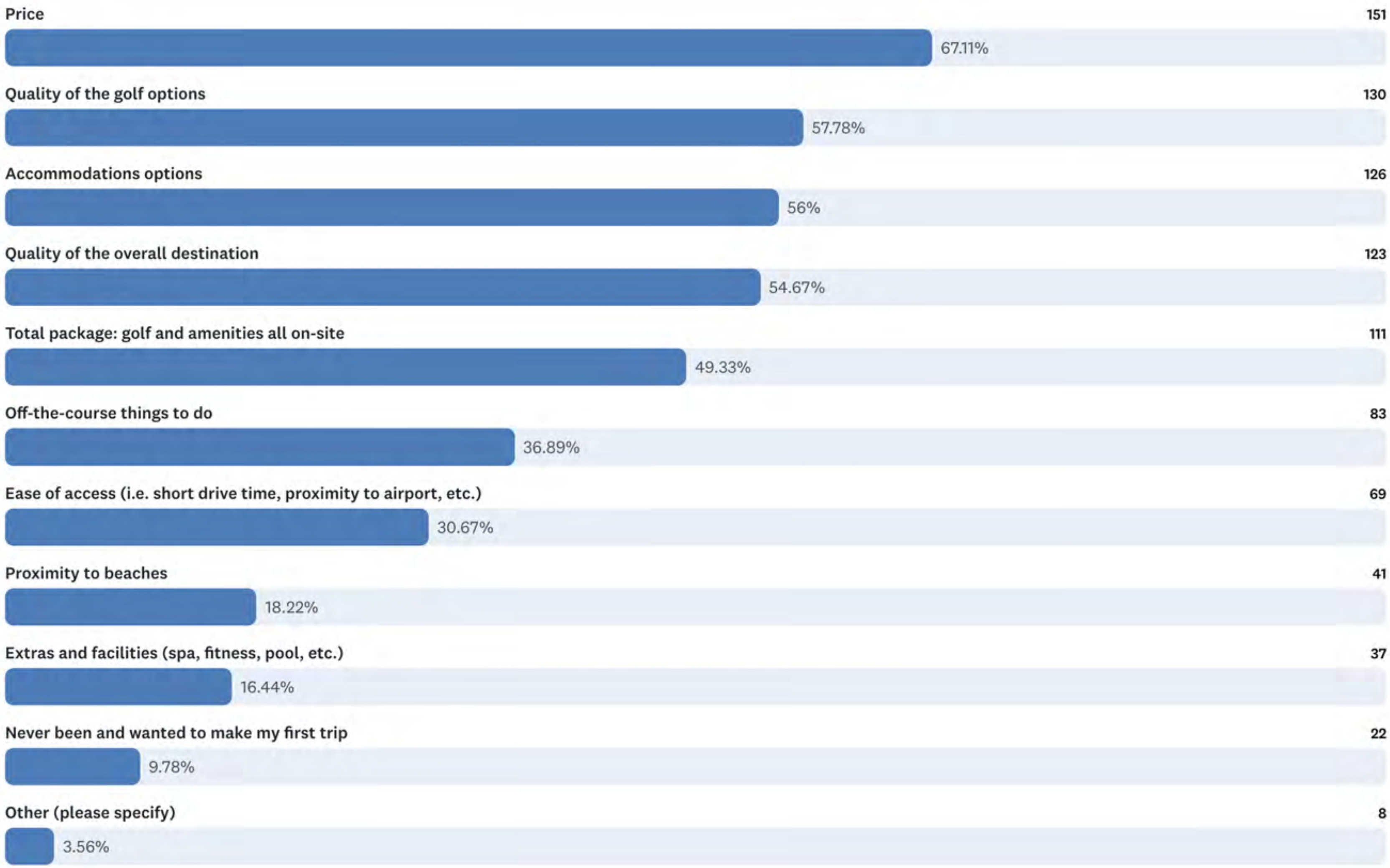


How Far in Advance Do You Start Planning Your Golf Trip



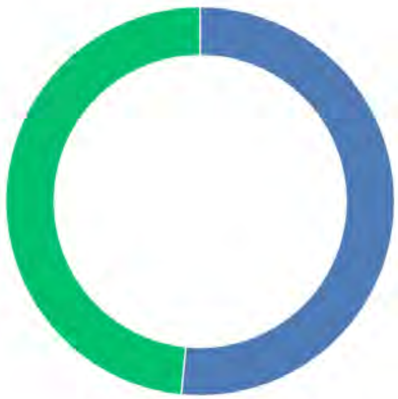
During the pandemic booking windows were much tighter. In 2025, we are seeing vacationing golfers planning further in advance (62% more than 4 months out). For many golf destination areas, availability is scarce requiring very early planning and booking, which is driving this planning trend.

What Factors Go into Choosing Where You Will Take a Golf Vacation?



With this group, price is the driving factor, followed closely by quality of the golf, quality of the destination and accommodations options. However, we do know when traveling golfers are highly focused on quality, price becomes less of an option to them.

2025 Golf Travel Survey - Hilton Head Island, SC



Answers	Percentage	Responses
By car	51.56%	116
By air	48.44%	109

Additional Survey Notes:

Survey Distribution:	**Summer 2025**
Send Method:	**Email Communication with Link to Survey**
Total Responders:	**1,004**
Targets:	**Golf Vacationers who have requested a golf trip quote to Hilton Head Island or requested more information about the Hilton Head Island golf trip experience.**
Conducted by:	**Impact Golf Marketing administered the golf travel survey for the Lowcountry Golf Course Owners Association**

LGCOA MEETING MINUTES
Alexanders Restaurant
June 11, 2025

Attendees: Brad Marra, Barry Fleming, John Farrell, Lisa Dahlstrom, Jim Uremovich, Karen Kozemchak, Clark Sinclair, Alex Franseen, Andy Hinson, Charlie Kent, John Scappatura, Tom Frost

Brad: Approval of March, 2025 meeting minutes – Approved

Barry: Rounds Report: Down 1% in total rounds YTD & several courses were closed for part of the year

Lisa: Renovated bunkers at Port Royal (Robbers) and Shipyard & has no renovations in 2025.

John: Harbour Town – Restoration – keeping the integrity of the design (All blades of grass being replaced, all greens being redone- all bunkers – all lagoon bulkheads being replaced). Davis Love III – is involved in the restoration. All coming along beautifully!

Barry: We need to take a vote to agree to apply for ATAX funding for 2026. Vote Unanimously passed to apply for ATAX funding to support the Island's golf tourism marketing campaign.

Golf Guide Discussion:

Andy: Is the Golf Guide still viable?

Barry: Very much so – when people travel to a resort destination, they instinctively always want to pick up any of the information possible – especially, if they are a golfer and want to play golf or want to know everything possible about golf in the area. They pick up the guide and typically will take it home with them so that they will have it to refer to when they plan their next trip back to our area. The guide doesn't generate as much revenue as it once did due to increasing print costs and our not continuing to increase the cost to advertise in the guide. We used to generate approximately $100,000 profit from the guide but now that number is about $60,000 per year – which we put back into our marketing

Budget. Our cost to print the guide used to be about $11,000 per issue (3X per year) but now that cost is: $18,000 - $20,000 per issue.

Barry: 2025: We have reduced the number of issues we print each year from 3 issues to 2 issues; we have increased the number of copies we print to 80,000 per issue. We have increased the cost to advertise by 3% - overall cost to all advertisers will not decrease but we will continue to bill 3X per year. The new

HHI/Lowcountry Golf Guide will also act as our Golf Planner & will be called HHI/ Lowcountry golf Guide & Planner.

Multiple people chiming in with suggestions/questions & comments:

- Would like to be able to track more (PD tracks by phone calls & tracks thousands of calls per yer).
- Modernize – Look/Image – (We have done so starting with our Spring/ Summer 2025 issue)
- Digital Issue – (Robbie will have it digitally available on our website)
- Golf Planner? Discontinuing – as our Golf Guide will serve as both a guide and a planner.

Subcommittee: Suggestion is made to create a subcommittee to review our Golf Guide and any other facets of our association that we think needs to be reviewed.

Marketing: Information was sent to everyone via email – for you to review. If you have any questions, we'll get them to Robbie.

Course & Employee of the Year Awards:

Course of the Year Nominee: Ocean Point GC @ Fripp Island Resort

Discover South Carolina Cup:

State of SC sponsored the event:

We brought in every daytime show that SiriusXM PGA Tour Radio broadcasts

30 hours of live broadcasting to all of the US & Canada (Approx. 1.5 million avid golfer listeners)

10 radio hosts + 94 participants from 28 states in the US

Multiple local and state representatives did live interviews on multiple broadcasts promoting HHI and golf in the state of SC.

Media Value estimated at: $414,000

Meeting Adjourned:

LGCOA 2026 Budget	2026			
Revenues				
Passbook - Standard	10,000			
Passbook Platinum	62,500			
GI Mkt Fees / Courses	26,000			
Beaufort County Tax Grant	15,000			
HHI ATAX Grant	150,000			
Revenue Sub-Total:	**263,500**			
Membership Overall Dues Revenue				
Bear Creek	970			
Chechessee Creek GC	1,082			
Great Life Golf (Pinecrest & Dolphin Hea	1,194			
Golden Bear / Indigo Run	970			
Fripp Island Resort	1,194			
Metropolitan Golf Group (Cresent & Eagles	1,194			
Old South	1,082			
Palmetto Dunes	1,696			
Rose Hill GC	1,082			
Sea Pines Resort	1,696			
Heritage Golf Group	2,000			
HH Nat'l	1,082			
Sun City Hilton Head	1,360			
Legends @ Parris Island	1,082			
Membership Total:	**17,684**			
Membership Overall Marketing Revenue				
Bear Creek	1,000			
Chechessee Creek GC	1,000			
Great Life Golf (Pinecrest & Dolphin Hea	2,000			
Golden Bear / Indigo Run	1,000			
Fripp Island Resort	2,000			
Metropolitan Golf Group (Cresent & Eagles	2,000			
Old South	1,000			
Palmetto Dunes	3,000			
Rose Hill GC	1,000			

Sea Pines Resort	3,000			
Heritage Golf Group	6,500			
HH Nat'l	1,000			
Sun City Hilton Head	3,000			
Legends @ Parris Island	1,000			
Membership Marketing Total:	**28,500**			
Total Revenues:	**309,684**			
Expenses				
Professional Services				
Bookkeeping	4,700			
Tax Accounting	750			
Total Professional Services:	**5,450**			
Administrative				
Travel / Entertainment	7,000			
Meeting and Program Expnese	1,400			
Misc. Office Supplies	1,500			
Rent	4,800			
Telephone/Fax/Email	500			
Bank Charges / Credit Card Fees	2,900			
Internet / Online	250			
Insurance Expense	1,500			
Total Administrative:	**19,850**			
Salary / Wages				
Executive Director	40,000			
Total Salary / Wages:	**40,000**			
Dues & Subscriptions				
SCGCOA & NGCOA	7,500			
Member Dues/Chambers/Hosp	1000			

National Golf Foundation	675			
Total Dues & Subscriptions:	**9,175**			
Golf Passbook Expense				
Commissions and Fees Expense	300			
Passbook Expenditure Schedule	450			
Passbook Promotional Ads	0			
Passbook Printing & Graphics	2500			
Postage/Certified Mail (passbooks)	500			
Total Passbook Expense:	**3,750**			
Marketing				
PR - Advertising - HHI Tax Grant	150,000			
Consulting: Impact Golf Marketing	35,000			
Creative: Impact Golf Marketing	2,500			
Email Marketing	6,000			
Digital & Print Media	54,000			
Contingency	2,500			
Total LGCOA Marketing Expenses:	**250,000**			
Taxes				
Other Taxes Expense	50			
SC Admissions-Passbooks	250			
Beaufort County (2.5%)-Passbook	100			
Total Taxes:	**400**			
Total Expenses:	**328,625**			

Net Income LCGOA - Association	($18,941)			
Guide To Golf				
Revenues				
Spring - Advertising	64,084			
Summer - Advertising	64,084			
Fall - Advertising	64,084			
Total Revenues	**192,252**			
Cost of Sales				
Printing Cost - Spring/Summer	24,091			
Printing Cost - Fall/Winter	24,091			
Article Writing Cost	2,500			
Graphics Cost-Spring Issue	1,500			
Graphics Cost-Summer Issue	1,500			
Graphics Cost-Fall Issue	1,500			
Distribution Cost	18,000			
Total Cost of Sales	**73,182**			
Expenses				
Bad Debt Expense				
Bank Charges	1,200			
Commissions-Fleming Golf	30,400			
Accounting/Consulting	5,300			
LGCOA General Mktg	500			
Meals and Entertainment Exp	500			
Postage & UPS Expense	150			
Rent or Lease Expense	4,800			
Supplies Expense	500			
Total Expenses	**43,350**			
Total Cost of Sales & Expenses	**116,532**			

Net Income - GUIDE TO GOLF	**75,720**			
Net Income - Combined	**56,779**			

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Six Months Ending June 30, 2025

	GL Account Code	January- June 2025
Revenues		
Passbook LCGOA (400)	M-400	$ 3,635.35
Passbook LCGOA (125)		
Interest / Misc. Income	4100	1,801.00
GI Mkt Fees / Courses	MKT-405	$ 6,500.00
Beaufort County Tax Grant		$ 3,750.00
HHI Tax Grant		$ 56,025.00
Other Income	4300	8.00
Revenue Sub-Total:		**71,719.35**
Membership Revenue		
Dolphin Head		
Pinecrest	MR-4001	
Crescent Pointe		
Country Club HHead/Golden Bear	MR-4003	
Frip Island Resort	MR-4004	
Old South	MR-4005	
Palmetto Dunes	MR-4006	
Sea Pines Resort	MR-4007	
Heritage Golf Group	MR-4009	2,000.00
HH Nat'l	MR-4010	
Hampton Hall	MR-4011	
Sun City Hilton Head	MR-4017	
The Legends	MR-4020	
Chechessie Creek Club		
Great Life Golf		
Membership Total:		**2,000.00**
Total Revenues:		**73,719.35**
Expenses		
Professional Services		
Bookkeeping	6100	1,985.00
Marketing Consultant		
Tax Accounting	6102	720.00
Total Professional Services:		**2,705.00**
Administrative		
Travel / Entertainment	6201	2,932.79
Casual Labor		680.00
Misc. Office Supplies	6204	1,073.35
Rent		4,800.00
Telephone/Fax/Email	6206	322.23
Bank Charges / Credit Card Fees	6300	2,634.61
Internet / Online	6208	115.00
Contributions	6920	11,360.82
Insurance Expense	6950	308.00
Total Administrative:		**24,226.80**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Six Months Ending June 30, 2025

	GL Account Code	January- June 2025
Salary / Wages		
Executive Director	6000	20,000.04
Total Salary / Wages:		**20,000.04**
Dues & Subscriptions		
SCG-NGCOA	6601	8,232.96
Member Dues/Chambers/Hosp	6602	955.00
Miscellaneous Subscriptions	6603	
Total Dues & Subscriptions:		**9,187.96**
Golf Passbook Expense		
Commissions and Fees Expense	6650	
Passbook Expenditure Schedule	6700	
Passbook Promotional Ads	6702	
Passbook Printing & Graphics		
Postage/Certified Mail (pb's)	6703	245.57
Total Passbook Expense:		**245.57**
Marketing		
Public Relation / Advertising - HHI Tax Grant	MKT-6410	17,418.42
Sponsorship Expense	MKT-6413	
Heritage Promotion	MKT-6415	
Broadcast Golf Channel & Radio Advertising	MKT-6416	
Digital	MKT-6417	1,650.00
Trade Shows / Regional Shows		
Consumer Golf Shows		
Buffalo PR - Golf Island Mktg		
Consulting - Impact Golf	MKT-6425	15,000.00
Email Marketing	MKT-6424	3,000.00
Misc. Expense Contingency	MKT-6436	
Total LGCOA Marketing Expenses:		**37,068.42**
Taxes		
Other Taxes Expense	6250	
SC Admissions-Passbooks	6707	
Beaufort County (2.5%)-Passbok	6709	
Total Taxes:		**0.00**
Total Expenses:		**(93,433.79)**
Net Income LCGOA - Association		**($ 19,714.44)**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Six Months Ending June 30, 2025

	GL Account Code	January- June 2025
Guide To Golf		
Revenues		
Spring - Golf Course Listings		$ 24,687.00
Spring - Golf Course Ads	40100	$ 27,685.00
Spring - Other Ads	40200	7,462.00
Summer - Golf Course Ads	40410	52,372.00
Summer - Other Ads	40420	7,462.00
Fall - Golf Course Ads	40600	8,205.00
Fall - Other Ads	40650	
Other Income		
Total Revenues		127,873.00
Cost of Sales		
Printing Cost - Spring	5000	24,091.05
Printing Cost - Summer	50010	1,500.00
Prinitng Cost - Fall	50020	
Article Writing Cost	50500	
Graphics Cost-Spring Issue	51000	
Graphics Cost-Summer Issue	51001	
Graphics Cost-Fall Issue	51002	
Distribution Cost	57000	9,000.00
Total Cost of Sales		34,591.05
Gross Profit		93,281.95
Expenses		
Bad Debt Expense	61500	
Bank Charges	62000	
Commissions-Fleming Golf	63500	18,546.45
Commissions/Contract Labor		
Accounting/Consulting	68500	2,400.00
LGCOA General Mktg	69400	
Meals and Entertainment Exp	70500	
Postage & UPS Expense	73500	
Rent or Lease Expense	74000	
Supplies Expense	75500	
Utilities Expense	78000	
Total Expenses		20,946.45
Net Income - GUIDE TO GOLF		**$ 72,335.50**
Net Income - Combined		**$ 52,621.06**

SC Low Country Golf Course Owners Assoc.
Balance Sheet
For the Six Months ending June 30, 2025

ASSETS		
Current Assets		
CSB Checking	$ 52,696.54	
CSB Operating	$ 280,424.19	
CSB Marketing	$ 19,713.82	
Accounts Receivable	100,037.83	
Total Current Assets		452,872.38
Magazine - Goodwill	$ 200,000.00	
Accumulated Depreciation		
Property & Equipment		
Total Property and Equipment		200,000.00
Other Assets		
Total Other Assets		
Total Assets		$ 652,872.38
LIABILITIES AND CAPITAL		
Current Liabilities		
Settlement with Frey Media		
Accounts Payable	$ 3,831.11	
Admissions Tax payable		
Total Current Liabilities		3,831.11
Long-Term Liabilities	120,578.00	
Total Long-Term Liabilities		120,578.00
Total Liabilities		124,409.11
Capital		
Retained Earnings	475,842.21	
Net Income	52,621.06	
Total Capital		528,463.27
Total Liabilities & Capital		$ 652,872.38

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2024

	GL Account Code	January- December 2024
Revenues		
Passbook LCGOA (400)	M-400	$ 65,157.21
Passbook LCGOA (125)		
Interest / Misc. Income	4100	3,826.63
GI Mkt Fees / Courses	MKT-405	$ 25,194.00
Beaufort County Tax Grant		$ 3,750.00
HHI Tax Grant		$ 93,850.32
Other Income	4300	
Revenue Sub-Total:		**191,778.16**
Membership Revenue		
Dolphin Head		
Pinecrest	MR-4001	
Crescent Pointe		1,194.00
Country Club HHead/Golden Bear	MR-4003	970.00
Frip Island Resort	MR-4004	1,194.00
Old South	MR-4005	2,214.00
Palmetto Dunes	MR-4006	1,696.00
Sea Pines Resort	MR-4007	1,696.00
Heritage Golf Group	MR-4009	3,600.00
HH Nat'l	MR-4010	1,082.00
Hampton Hall	MR-4011	
Sun City Hilton Head	MR-4017	1,360.00
The Legends	MR-4020	1,082.00
Chechessie Creek Club		1,082.00
Great Life Golf		2,000.00
Membership Total:		**19,170.00**
Total Revenues:		**210,948.16**
Expenses		
Professional Services		
Bookkeeping	6100	3,862.85
Marketing Consultant		
Tax Accounting	6102	640.00
Total Professional Services:		**4,502.85**
Administrative		
Travel / Entertainment	6201	619.80
Casual Labor		600.00
Misc. Office Supplies	6204	2,307.56
Rent		9,675.00
Telephone/Fax/Email	6206	642.21
Bank Charges / Credit Card Fees	6300	2,873.97
Internet / Online	6208	536.34
Contributions	6920	
Insurance Expense	6950	1,369.00
Total Administrative:		**18,623.88**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2024

	GL Account Code	January- December 2024
Salary / Wages		
Executive Director	6000	40,000.08
Total Salary / Wages:		**40,000.08**
Dues & Subscriptions		
SCG-NGCOA	6601	6,781.00
Member Dues/Chambers/Hosp	6602	1,150.00
Miscellaneous Subscriptions	6603	
Total Dues & Subscriptions:		**7,931.00**
Golf Passbook Expense		
Commissions and Fees Expense	6650	
Passbook Expenditure Schedule	6700	
Passbook Promotional Ads	6702	
Passbook Printing & Graphics		3,250.12
Postage/Certified Mail (pb's)	6703	561.42
Total Passbook Expense:		**3,811.54**
Marketing		
Public Relation / Advertising - HHI Tax Grant	MKT-6410	128,868.78
Sponsorship Expense	MKT-6413	17,500.00
Heritage Promotion	MKT-6415	
Broadcast Golf Channel & Radio Advertising	MKT-6416	
Digital	MKT-6417	22,832.42
Trade Shows / Regional Shows		3,500.00
Consumer Golf Shows		3,306.68
Buffalo PR - Golf Island Mktg		
Consulting - Impact Golf	MKT-6425	32,500.00
Email Marketing	MKT-6424	6,000.00
Misc. Expense Contingency	MKT-6436	
Total LGCOA Marketing Expenses:		**214,507.88**
Taxes		
Other Taxes Expense	6250	51.85
SC Admissions-Passbooks	6707	
Beaufort County (2.5%)-Passbok	6709	
Total Taxes:		**51.85**
Total Expenses:		**(289,429.08)**
Net Income LCGOA - Association		**($ 78,480.92)**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2024

	GL Account Code	January- December 2024
Guide To Golf		
Revenues		
Spring - Golf Course Listings		$ 13,300.00
Spring - Golf Course Ads	40100	$ 34,915.00
Spring - Other Ads	40200	5,110.00
Summer - Golf Course Ads	40410	15,000.00
Summer - Other Ads	40420	42,475.00
Fall - Golf Course Ads	40600	20,350.00
Fall - Other Ads	40650	44,125.00
Other Income		450.00
Total Revenues		175,725.00
Cost of Sales		
Printing Cost - Spring	5000	20,305.25
Printing Cost - Summer	50010	20,305.25
Prinitng Cost - Fall	50020	20,305.25
Article Writing Cost	50500	2,850.00
Graphics Cost-Spring Issue	51000	
Graphics Cost-Summer Issue	51001	
Graphics Cost-Fall Issue	51002	
Distribution Cost	57000	18,000.00
Total Cost of Sales		81,765.75
Gross Profit		93,959.25
Expenses		
Bad Debt Expense	61500	
Bank Charges	62000	
Commissions-Fleming Golf	63500	21,595.85
Commissions/Contract Labor		
Accounting/Consulting	68500	4,800.00
LGCOA General Mktg	69400	
Meals and Entertainment Exp	70500	
Postage & UPS Expense	73500	
Rent or Lease Expense	74000	
Supplies Expense	75500	
Utilities Expense	78000	
Total Expenses		26,395.85
Net Income - GUIDE TO GOLF		**$ 67,563.40**
Net Income - Combined		**($ 10,917.52)**

SC Low Country Golf Course Owners Assoc.
Balance Sheet
For the Twelve Months Ending December 31, 2024

ASSETS		
Current Assets		
CSB Checking	$ 33,708.20	
CSB Operating	$ 57,481.73	
CSB Marketing	$ 278,623.19	
Accounts Receivable	80,725.83	
Total Current Assets		450,538.95
Magazine - Goodwill	$ 200,000.00	
Accumulated Depreciation		
Property & Equipment		
Total Property and Equipment		200,000.00
Other Assets		
Total Other Assets		
Total Assets		$ 650,538.95
LIABILITIES AND CAPITAL		
Current Liabilities		
Settlement with Frey Media		
Accounts Payable	$ 17,064.46	
Admissions Tax payable	$ 4,554.28	
Total Current Liabilities		21,618.74
Long-Term Liabilities	27,500.00	
Total Long-Term Liabilities		27,500.00
Total Liabilities		49,118.74
Capital		
Retained Earnings	612,337.73	
Net Income	(10,917.52)	
Total Capital		601,420.21
Total Liabilities & Capital		$ 650,538.95

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2023

	GL Account Code	January- December 2023
Revenues		
Passbook LCGOA (400)	M-400	$ 73,074.84
Passbook LCGOA (125)		
Interest / Misc. Income	4100	3,943.74
GI Mkt Fees / Courses	MKT-405	$ 26,500.00
Beaufort County Tax Grant		$ 20,000.00
HHI Tax Grant		$ 21,094.66
Other Income	4300	258.00
Revenue Sub-Total:		**144,871.24**
Membership Revenue		
Bear Creek		970.00
Brown Golf	MR-4001	1,160.00
Golden Bear / Indigo Run		
Country Club HHead/Golden Bear	MR-4003	658.00
Crescent Pointe		1,132.00
Old South	MR-4005	
Palmetto Dunes	MR-4006	1,846.00
Sea Pines Resort	MR-4007	1,846.00
Heritage Golf Group	MR-4009	2,000.00
HH Nat'l	MR-4010	1,132.00
Hampton Hall	MR-4011	
Sun City Hilton Head	MR-4017	1,360.00
The Legends	MR-4020	1,132.00
Chechessie Creek Club		1,132.00
Great Life Golf		1,293.00
Membership Total:		**15,661.00**
Total Revenues:		**160,532.24**
Expenses		
Professional Services		
Bookkeeping	6100	3,535.95
Marketing Consultant		
Tax Accounting	6102	600.00
Total Professional Services:		**4,135.95**
Administrative		
Travel / Entertainment	6201	1,169.27
Casual Labor		510.00
Misc. Office Supplies	6204	1,871.14
Rent		120.00
Telephone/Fax/Email	6206	621.14
Bank Charges / Credit Card Fees	6300	3,138.27
Internet / Online	6208	492.00
Contributions	6920	1,000.00
Prior Period Old Write off		
Insurance Expense	6950	1,252.00
Total Administrative:		**10,173.82**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2023

	GL Account Code	January- December 2023
Salary / Wages		
Executive Director	6000	36,666.74
Total Salary / Wages:		**36,666.74**
Dues & Subscriptions		
SCG-NGCOA	6601	11,308.11
Member Dues/Chambers/Hosp	6602	940.00
Miscellaneous Subscriptions	6603	
Total Dues & Subscriptions:		**12,248.11**
Golf Passbook Expense		
Commissions and Fees Expense	6650	520.00
Passbook Expenditure Schedule	6700	
Passbook Promotional Ads	6702	
Passbook Printing & Graphics		2,534.62
Postage/Certified Mail (pb's)	6703	505.25
Total Passbook Expense:		**3,559.87**
Marketing		
Public Relation / Advertising - HHI Tax Grant	MKT-6410	107,464.13
Spring 2017 Planner Printing	MKT-6413	
Heritage Promotion	MKT-6415	20,000.00
Broadcast Golf Channel & Radio Advertising	MKT-6416	27,500.00
Digital	MKT-6417	10,000.00
Trade Shows / Regional Shows		3,500.00
Printing/Production		
Graphic Design		
Consulting - Impact Golf	MKT-6425	30,000.00
Email Marketing	MKT-6424	8,000.00
Misc. Expense Contingency	MKT-6436	7,000.00
Total LGCOA Marketing Expenses:		**213,464.13**
Taxes		
Other Taxes Expense	6250	50.00
SC Admissions-Passbooks	6707	
Beaufort County (2.5%)-Passbok	6709	
Total Taxes:		**50.00**
Total Expenses:		**(280,298.62)**
Net Income LCGOA - Association		**($ 119,766.38)**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2023

	GL Account Code	January- December 2023
Guide To Golf		
Revenues		
Spring - Golf Course Ads	40100	$ 15,550.00
Spring - Other Ads	40200	39,753.00
Summer - Golf Course Ads	40410	17,950.00
Summer - Other Ads	40420	38,728.00
Fall - Golf Course Ads	40600	15,550.00
Fall - Other Ads	40650	40,893.00
Other Income		
Total Revenues		168,424.00
Cost of Sales		
Printing Cost - Spring	5000	35,313.80
Printing Cost - Summer	50010	1,500.00
Prinitng Cost - Fall	50020	20,305.25
Article Writing Cost	50500	2,600.00
Graphics Cost-Spring Issue	51000	
Graphics Cost-Summer Issue	51001	
Graphics Cost-Fall Issue	51002	331.32
Distribution Cost	57000	18,240.00
Total Cost of Sales		78,290.37
Gross Profit		90,133.63
Expenses		
Bad Debt Expense	61500	
Bank Charges	62000	
Commissions-Fleming Golf	63500	28,054.50
Freight Expense		
Accounting/Consulting	68500	4,400.00
LGCOA General Mktg	69400	
Meals and Entertainment Exp	70500	
Postage & UPS Expense	73500	
Rent or Lease Expense	74000	8,750.00
Supplies Expense	75500	
Utilities Expense	78000	
Total Expenses		41,204.50
Net Income - GUIDE TO GOLF		**$ 48,929.13**
Net Income - Combined		**($ 70,837.25)**

SC Low Country Golf Course Owners Assoc.
Income Statement
For the Twelve Months Ending December 31, 2023

ASSETS		
Current Assets		
CSB Checking	$ 111,494.03	
CSB Operating	$ 20,421.00	
CSB Marketing	($ 2,409.18)	
CSB Money Market	$ 306,338.99	
Accounts Receivable	42,567.83	
Total Current Assets		478,412.67
Magazine - Goodwill	$ 200,000.00	
Accumulated Depreciation		
Property & Equipment		
Total Property and Equipment		200,000.00
Other Assets		
Total Other Assets		
Total Assets		$ 678,412.67
LIABILITIES AND CAPITAL		
Current Liabilities		
Accounts Payable	$ 61,711.54	
Admissions Tax payable	$ 4,363.40	
Total Current Liabilities		66,074.94
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		66,074.94
Capital		
Retained Earnings	683,174.98	
Net Income	(70,837.25)	
Total Capital		612,337.73
Total Liabilities & Capital		$ 678,412.67

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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

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

C Name of organization SOUTH CAROLINA LOW COUNTRY GOLF

Doing business as COURSE OWNERS ASSOCIATION

Number and street (or P.O. box if mail is not delivered to street address) POST OFFICE BOX 6142 Room/suite

City or town, state or province, country, and ZIP or foreign postal code HILTON HEAD ISLAND, SC 29938

D Employer identification number 57-0951405

E Telephone number (843)384-5352

G Gross receipts $ 386,673.

F Name and address of principal officer: BRAD MARRA, POST OFFICE BOX 6142, HILTON HEAD, SC 29938

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.

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.LGCOAGOLFPASSBOOK.COM

H(c) Group exemption number

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

L Year of formation: 1992 M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PROMOTE ACTIVITIES DESIGNED TO
IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS
AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	325,013.	386,673.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,944.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	328,957.	386,673.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	64,721.	61,595.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	335,072.	335,996.
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	399,793.	397,591.
	19	Revenue less expenses. Subtract line 18 from line 12	-70,836.	-10,918.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	678,413.	650,539.
	21	Total liabilities (Part X, line 26)	66,075.	49,119.
	22	Net assets or fund balances. Subtract line 21 from line 20	612,338.	601,420.

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

BARRY FLEMING, EXECUTIVE DIRECTOR

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
HUBERT L BERNHEIM	HUBERT L BERNHEIM	05/26/2025		P01284405

Firm's name HUBERT L. BERNHEIM, CPA Firm's EIN 36-2750133

Firm's address POST OFFICE DRAWER NINE, HILTON HEAD ISLAND, SC 29938 Phone no. (843)671-6005

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:

PROMOTE ACTIVITIES DESIGNED TO
IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS
AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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 $ 380,516. including grants of $ ______) (Revenue $ 386,673.)

TO CONSIDER THE PROBLEMS OF OPERATION, MANAGEMENT, DEVELOPMENT AND
PROMOTION OF GOLF AT GOLF COURSES WHICH ARE OPEN TO THE PUBLIC
IN THE LOW COUNTRY

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 380,516.

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		
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		×
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	0			
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 0			
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** 3 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** 3			
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 If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	×	
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

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.

BARRY FLEMING, 1 CORPUS CHRISTI PLACE #116, HILTON HEAD, SC 29928 (843)842-2322

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X						61,595.	0.	0.
(2) BRAD MARRA PRESIDENT	5.00	X						0.	0.	0.
(3) JOHN FARRELL VICE PRESIDENT	5.00	X						0.	0.	0.
(4) ANDY HINSON SECRETARY/TREAS	5.00	X						0.	0.	0.
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								61,595.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								61,595.	0.	0.

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

		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

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

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	19,170.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	97,600.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	269,903.				
	g Noncash contributions included in lines 1a–1f	1g	$				
	h **Total.** Add lines 1a–1f			386,673.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(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					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	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						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			386,673.			

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	61,595.	61,595.		
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	4,800.	0.	4,800.	0.
b Legal				
c Accounting	4,504.	0.	4,504.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	300,085.	300,085.	0.	0.
13 Office expenses	2,908.	0.	2,908.	0.
14 Information technology				
15 Royalties				
16 Occupancy	9,675.	9,675.	0.	0.
17 Travel	620.	0.	620.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,369.		1,369.	
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 TELEPHONE AND INTERNET	1,178.	1,178.	0.	
b BANK CHARGES AND CREDIT CARD FEES	2,874.		2,874.	
c TAXES-SUNDRY	52.	52.		
d DUES AND FEES	7,931.	7,931.	0.	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	397,591.	380,516.	17,075.	0.
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	435,845.	1	369,813.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	42,568.	4	80,726.
	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	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . 10a			
	b	Less: accumulated depreciation . . . 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	200,000.	14	200,000.
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	678,413.	16	650,539.
Liabilities	17	Accounts payable and accrued expenses	66,075.	17	21,619.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to 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	27,500.
	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		25	
	26	**Total liabilities.** Add lines 17 through 25	66,075.	26	49,119.
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		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	612,338.	31	601,420.
	32	Total net assets or fund balances	612,338.	32	601,420.
	33	Total liabilities and net assets/fund balances	678,413.	33	650,539.

SCHEDULE O (Form 990) (Rev. December 2024) 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 instructions and the latest information.	OMB No. 1545-0047 **Open to Public Inspection**

Name of the organization	Employer identification number
SOUTH CAROLINA LOW COUNTRY GOLF	57-0951405

Pt VI, Line 6: LOW COUNTRY GOLF COURSE OWNERS
Pt VI, Line 11b: VISUAL REVIEW BY BOARD OF DIRECTORS
Pt VI, Line 15a: APPROVED BY INDEPENDENT BOARD OF DIRECTORS
Pt VI, Line 15b: OFFICERS ARE NOT COMPENSATED
Other: DONATION TO SUPPORT 501C3 GOLF EVENT

Form 990 — Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

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.

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

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

C Name of organization SOUTH CAROLINA LOW COUNTRY GOLF

Doing business as COURSE OWNERS ASSOCIATION

Number and street (or P.O. box if mail is not delivered to street address) POST OFFICE BOX 6142 Room/suite

City or town, state or province, country, and ZIP or foreign postal code HILTON HEAD ISLAND, SC 29938

D Employer identification number 57-0951405

E Telephone number (843)384-5352

G Gross receipts $ 328,957.

F Name and address of principal officer: BRAD MARRA, POST OFFICE BOX 6142, HILTON HEAD, SC 29938

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) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.LGCOAGOLFPASSBOOK.COM

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

L Year of formation: 1992 M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROMOTE ACTIVITIES DESIGNED TO IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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

		Line	
3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
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
Revenue			
8	Contributions and grants (Part VIII, line 1h)	345,890.	325,013.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,054.	3,944.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	347,944.	328,957.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	18,200.	
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	65,728.	64,721.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	312,757.	335,072.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	396,685.	399,793.
19	Revenue less expenses. Subtract line 18 from line 12	-48,741.	-70,836.

Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	705,829.	678,413.
21	Total liabilities (Part X, line 26)	22,655.	66,075.
22	Net assets or fund balances. Subtract line 21 from line 20	683,174.	612,338.

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

BARRY FLEMING, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
HUBERT L BERNHEIM		05/02/2024		P01284405

Firm's name HUBERT L. BERNHEIM, CPA — Firm's EIN 36-2750133

Firm's address POST OFFICE DRAWER NINE, HILTON HEAD ISLAND, SC 29938 — Phone no. (843)671-6005

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:

PROMOTE ACTIVITIES DESIGNED TO
IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS
AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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 $ 389,968. including grants of $) (Revenue $ 328,957.)

TO CONSIDER THE PROBLEMS OF OPERATION, MANAGEMENT, DEVELOPMENT AND
PROMOTION OF GOLF AT GOLF COURSES WHICH ARE OPEN TO THE PUBLIC
IN THE LOW COUNTRY

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 389,968.

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	0			
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	0		
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		

REV 03/21/24 PRO

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 3. 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 3			
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

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.
BARRY FLEMING, 1 CORPUS CHRISTI PLACE #116, HILTON HEAD, SC 29928 (843)842-2322

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X						64,721.	0.	0.
(2) BRAD MARRA PRESIDENT	5.00	X						0.	0.	0.
(3) JOHN FARRELL VICE PRESIDENT	5.00	X						0.	0.	0.
(4) ANDY HINSON SECRETARY/TREAS	5.00	X						0.	0.	0.
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								64,721.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								64,721.	0.	0.

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

		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

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

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	15,661.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	41,095.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	268,257.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a-1f			325,013.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3,944.	0.	0.	3,944.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(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					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	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						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			328,957.	0.	0.	3,944.

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	64,721.	64,721.	0.	0.
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,536.	4,400.	4,136.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	295,315.	295,315.	0.	0.
13 Office expenses	2,381.	0.	2,381.	0.
14 Information technology				
15 Royalties				
16 Occupancy	8,870.	8,750.	120.	0.
17 Travel	1,169.	1,169.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,252.	1,252.	0.	0.
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 TELEPHONE AND INTERNET	1,113.	1,113.	0.	0.
b BANK CHARGES AND CREDIT CARD FEES	3,138.	0.	3,138.	0.
c DONATION	1,000.	1,000.	0.	0.
d DUES AND FEES	12,248.	12,248.	0.	0.
e All other expenses	50.		50.	0.
25 **Total functional expenses.** Add lines 1 through 24e	399,793.	389,968.	9,825.	0.
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)				

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.

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

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

C Name of organization SOUTH CAROLINA LOW COUNTRY GOLF
Doing business as COURSE OWNERS ASSOCIATION
Number and street (or P.O. box if mail is not delivered to street address) POST OFFICE BOX 6142 Room/suite
City or town, state or province, country, and ZIP or foreign postal code HILTON HEAD ISLAND, SC 29938

D Employer identification number 57-0951405
E Telephone number (843)384-5352
G Gross receipts $ 347,944.

F Name and address of principal officer: CARY CORBITT, POST OFFICE BOX 6142, HILTON HEAD, SC 29938

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) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.LGCOAGOLFPASSBOOK.COM

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other   L Year of formation: 1992   M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROMOTE ACTIVITIES DESIGNED TO IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
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
Revenue	8	Contributions and grants (Part VIII, line 1h)	259,666.	345,890.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	985.	2,054.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	260,651.	347,944.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,500.	18,200.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	68,075.	65,728.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	208,985.	312,757.
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	279,560.	396,685.
	19	Revenue less expenses. Subtract line 18 from line 12	-18,909.	-48,741.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	646,035.	705,829.
	21	Total liabilities (Part X, line 26)	23,610.	22,655.
	22	Net assets or fund balances. Subtract line 21 from line 20	622,425.	683,174.

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

BARRY FLEMING, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
HUBERT L BERNHEIM		08/25/2023		P01284405

Firm's name HUBERT L. BERNHEIM, CPA — Firm's EIN 36-2750133
Firm's address POST OFFICE DRAWER NINE, HILTON HEAD ISLAND, SC 29938 — Phone no. (843)671-6005

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:

PROMOTE ACTIVITIES DESIGNED TO
IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS
AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES

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 $ 385,791. including grants of $) (Revenue $ 347,944.)

TO CONSIDER THE PROBLEMS OF OPERATION, MANAGEMENT, DEVELOPMENT AND
PROMOTION OF GOLF AT GOLF COURSES WHICH ARE OPEN TO THE PUBLIC
IN THE LOW COUNTRY

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 385,791.

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		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		
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		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		
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	0			
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: 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
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		
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		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		
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

		Line	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . 1a: 3 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: 3			
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.)*

		Line	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		
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		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 . . . If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	X	
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

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.
BARRY FLEMING, 1 CORPUS CHRISTI PLACE #116, HILTON HEAD, SC 29928 (843)842-2322

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X						65,728.	0.	0.
(2) BRAD MARRA PRESIDENT	5.00	X						0.	0.	0.
(3) JOHN FARRELL VICE PRESIDENT	0.00	X						0.	0.	0.
(4) ANDY HINSON SECRETARY/TREAS	0.00	X						0.	0.	0.
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								65,728.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								65,728.	0.	0.

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

		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

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

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 13,582.				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 88,551.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 243,757.				
	g	Noncash contributions included in lines 1a-1f	1g $				
	h	**Total.** Add lines 1a-1f		345,890.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,054.	0.	0.	2,054.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a (i) Securities / (ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	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						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions		347,944.	0.	0.	2,054.

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	18,200.	18,200.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	65,728.	65,728.	0.	0.
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	9,380.	4,580.	4,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	279,833.	279,833.	0.	0.
13 Office expenses	3,299.	0.	3,299.	0.
14 Information technology				
15 Royalties				
16 Occupancy	3,350.	3,350.	0.	0.
17 Travel	3,076.	3,076.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,237.	1,237.	0.	0.
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 TELEPHONE AND INTERNET	1,018.	1,018.	0.	0.
b BANK CHARGES	2,743.	0.	2,743.	0.
c TAXES-SUNDRY	52.	0.	52.	0.
d DUES AND FEES	8,769.	8,769.	0.	0.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	396,685.	385,791.	10,894.	0.
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	441,942.	1	467,462.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	4,093.	4	38,367.
	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	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . 10a			
	b	Less: accumulated depreciation . . . 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	200,000.	14	200,000.
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	646,035.	16	705,829.
Liabilities	17	Accounts payable and accrued expenses	23,610.	17	22,655.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to 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		25	
	26	**Total liabilities.** Add lines 17 through 25	23,610.	26	22,655.
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		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	622,425.	31	683,174.
	32	Total net assets or fund balances	622,425.	32	683,174.
	33	Total liabilities and net assets/fund balances	646,035.	33	705,829.

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	347,944.
2	Total expenses (must equal Part IX, column (A), line 25)	2	396,685.
3	Revenue less expenses. Subtract line 2 from line 1	3	-48,741.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	622,425.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	573,684.

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? 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	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
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		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		