2026
Accommodations Tax Funds Request Application

Organization Name: Native Island Business and Community Affairs Assoc, Inc

Project/Event Name: Hilton Head Island Gullah Celebration

Executive Summary

An ATAX Effectiveness Measurement form has been attached to this application.

Preserving Tradition, Expanding Impact Through Partnership

The Native Island Business & Community Affairs Association (NIBCAA) has served as a steward of Gullah culture on Hilton Head Island for nearly three decades. Through the annual Hilton Head Island Gullah Celebration, we have created meaningful opportunities for residents and visitors alike to experience the richness of Gullah Geechee traditions—art, foodways, music, spirituality, and craftsmanship—that are unique to this region. As we mark our 30th Anniversary in 2025, our mission remains clear: to preserve, promote, and share Gullah heritage while ensuring its continued vitality for future generations.

This milestone year brings a bold and intentional new collaboration. Recognizing the ATAX Committee's encouragement of stronger partnerships, we are proud to join forces with the David M. Carmines Memorial Foundation, producers of the Hilton Head Island Seafood Festival. Together, we will present a Gullah Celebration Village inside the Seafood Festival. This integration addresses a challenge we faced in previous years: while our traditional standalone Saturday event welcomed approximately 450 attendees, the Seafood Festival simultaneously drew more than 5,000 visitors. Many of the same artisans and vendors participated in both events, and as families with deep local ties, our organizations recognized the natural synergy. By aligning, we both enhance the Seafood Festival's cultural depth and gain unparalleled exposure for Gullah heritage before a much larger audience. NIBCAA will fund infrastructure within the Village, while the Seafood Festival will integrate our presence into its broader marketing campaign. This partnership ensures a sustainable path forward and exemplifies how collaboration elevates all involved.

Beyond this new alliance, we will continue our successful partnership with the Beach House Resort, which began in 2024. Together, we will expand on-site Gullah experiences for visitors, while leveraging the resort's promotional reach to attract overnight guests and highlight Hilton Head as a cultural destination. This relationship not only supports tourism growth but also provides our artists and performers with a prominent, hospitable stage to engage with travelers.

Heritage and cultural tourism research underscores the importance of our work: over 70% of U.S. travelers seek cultural experiences on trips, and heritage travelers spend more and stay longer than the average tourist. The Gullah Celebration is uniquely positioned to meet this demand, as Gullah Geechee culture is recognized nationally through the Congressionally-designated Gullah Geechee Cultural Heritage Corridor. Our festival's recognition as a "Top 20 Event in the Southeast" and its longevity reflect its value as a signature driver of winter tourism on Hilton Head Island.

As NIBCAA celebrates 30 years of honoring the past while innovating for the future, this grant will enable us to amplify our reach, build stronger partnerships, and ensure Hilton Head Island remains a premier destination for cultural and heritage travelers.

2026
Accommodations Tax Funds Request Application

Date Received: 09/05/2025	Time Received: 12:55 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: Native Island Business and Community Affairs Assoc, Inc

Project/Event Name: Hilton Head Island Gullah Celebration

Contact Name: Eric C. Turpin Title: Executive Director

Address: 539 William Hilton Parkway, Hilton Head Island, SC 29928

Email Address: eturpin@nibcaa.org Contact Phone: 843-255-7303

Event Date(s): February 1-28, 2026 Event Location(s): Various Locations

Total Budget: $ 0.00 **Grant Requested:** $320,000.00

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

We respectfully request funding to support the 30th Anniversary of the Hilton Head Island Gullah Celebration, presented by NIBCAA. In 2026, we are expanding our reach through a new partnership with the Hilton Head Island Seafood Festival, creating a Gullah Celebration Village that introduces thousands of visitors to our culture, food, and artistry. Grant funds will strengthen marketing and event infrastructure, increase exposure for Gullah vendors and performers, and support continued collaboration with the Beach House Resort, along with our normal promotions of the overall month long event. Together, these efforts will drive tourism, preserve heritage, and enhance Hilton Head's reputation as a premier cultural destination.

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 Gullah Celebration enhances Hilton Head Island's visitor experience by immersing travelers in the unique traditions of the Gullah Geechee Cultural Heritage Corridor. In 2026, through a new partnership with the Hilton Head Island Seafood Festival, our Gullah Celebration Village will introduce thousands of festivalgoers to authentic Gullah art, food, and music. Coupled with continued collaboration at the Beach House Resort, we create experiences that inspire longer

stays and repeat visits. Impact is measured through attendance growth, hotel data, visitor surveys, and vendor participation (data from sales)—demonstrating how cultural tourism strengthens Hilton Head's reputation as a premier heritage destination.

A. Total Number of Physical Tourists Served: 13,002
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: 6005
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: 3610
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): 22,617

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

We document attendance and visitor demographics through a combination of ticketing records, surveys, and partner data collection. Each year, NIBCAA tracks visitors by zip code and distance traveled to classify tourists (50+ miles), local visitors, and residents. In 2025, we partnered with the University of South Carolina Beaufort (USCB) to conduct on-site and digital survey.

Visitor origin data confirms the Gullah Celebration's impact as a tourism driver. The 2025 USCB survey, conducted on-site at one event, found that 49% of attendees traveled more than 50 miles. Complementing this, our online ticketing system — covering all February events — shows that 81% of ticket buyers resided outside the 50-mile radius. Taken together, these data sources demonstrate that well over half of all attendees are tourists, with a conservative blended estimate of 65% visiting from outside the local market. This dual measurement provides a fuller picture of the event's tourism draw across the entire month-long celebration.

B. **DESCRIPTION OF OPERATIONS:**

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

The Native Island Business & Community Affairs Association (NIBCAA) is a nonprofit organization dedicated to preserving and promoting the cultural heritage of the Gullah Geechee people of Hilton Head Island. For nearly 30 years, NIBCAA has produced the Hilton Head Island Gullah Celebration, a nationally recognized festival that showcases Gullah art, cuisine, music, spirituality, and traditions. Our mission is to safeguard the legacy of Hilton Head's Native Islander community while creating meaningful opportunities for residents and visitors to engage with Gullah culture. This work strengthens community

pride and enhances Hilton Head's reputation as a premier cultural destination. The Gullah Celebration has grown into a month-long series of events each February, complemented by year-round programming that encourages repeat visitation. Signature experiences include art exhibitions, gospel concerts, authentic culinary showcases, craft markets, and educational tours. In 2025, the 30th Anniversary Celebration will expand through a landmark partnership with the Hilton Head Island Seafood Festival, introducing a Gullah Celebration Village that brings our culture before thousands of additional visitors. We also continue our collaboration with the Beach House Resort, integrating cultural activations with hospitality promotion to connect heritage tourism with local lodging and visitor services.

By combining authentic storytelling, strong partnerships, and professional event management, NIBCAA delivers high-quality cultural programming that preserves Gullah traditions, builds bridges with new audiences, and contributes meaningfully to Hilton Head Island's year-round tourism economy.

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

Marketing & Media Relations: Developing a comprehensive marketing plan with media partners and sponsors, including shared promotions with the Hilton Head Island Seafood Festival. This ensures the new Gullah Celebration Village is integrated into the Festival's broader campaign, introducing thousands of additional visitors to Gullah art, food, and traditions. **Digital & Social Media Advertising:** Investing in robust online campaigns and website enhancements to attract cultural and heritage travelers from across the Southeast and beyond. Purchasing targeted placements across print, radio, streaming, outdoor, and digital platforms to maximize visitor awareness and drive attendance. **Creative Collateral:** Producing event photography and video content that elevate the visitor experience and highlight the authenticity of Gullah culture while documenting the event for all marketing purposes including print and digital. These assets also allow for us to provide video and photos to our media partners as well as those working with us such as the Visitor & Convention Bureau, SCPRT and more. **Event Talent & Infrastructure:** Hiring dedicated actors to protray history in real-time during the event by allowing them to interact with guests and provide a full immersive experience. Providing village infrastructure inside the Seafood Festival grounds to ensure professional execution and seamless integration of the Gullah Celebration Village. **Hospitality Partnership Support:** Continuing our collaboration with the Beach House Resort along with other hotels/resorts through promotions, on-site programming, and guest experiences that connect cultural tourism with accommodations.

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)*

Partial funding would significantly impact our 30th Anniversary Gullah Celebration's reach and impact. Reduced resources would scale back marketing campaigns, diminish our visibility within the Hilton Head Island Seafood Festival, and keep us from building the infrastructure for the new Gullah Celebration Village. This would reduce vendor capacity, limit audience exposure, and constrain the economic and cultural benefits we aim to deliver. Programming at partner venues such as the Beach House Resort would also be reduced, weakening our ability to attract and accommodate heritage travelers. Full funding ensures these partnerships can be fully realized on our 30th year.

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

The 30th Anniversary Gullah Celebration is projected to deliver significant tourism benefits to Hilton Head Island. Based on combined survey and ticketing data, 82% of attendees are not local residents with 57% of those traveling from over 50+ miles, underscoring the festival's role in driving overnight stays and visitor spending on hotels and dining. In 2026, the new Gullah Celebration Village within the Hilton Head Island Seafood Festival will expand exposure to thousands more cultural travelers. Building on this momentum, we expect to further grow visitation, partnerships, and economic impact—strengthening Hilton Head's profile as a premier heritage tourism destination.

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.*	80 %
2 - Tourism-Related Events *Promotion of the arts and cultural events.*	7 %
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.*	13 %
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)*

NIBCAA has served as a steward of Gullah culture on Hilton Head Island **for nearly three decades**. Through the annual Hilton Head Island Gullah Celebration, we have created meaningful opportunities for residents and visitors alike to experience the richness of Gullah Geechee traditions—art, foodways, music, spirituality, and craftsmanship—that are unique to this region. **As we mark our 30th Anniversary in 2026, our mission remains clear: to preserve, promote, and share Gullah heritage while ensuring its continued vitality for future generations. This milestone year brings a bold and intentional new collaboration.** Recognizing the ATAX Committee's encouragement of stronger partnerships, we are proud to join forces with the David M. Carmines Memorial Foundation, producers of the Hilton Head Island Seafood Festival. Together, we will present a Gullah Celebration Village inside the Seafood Festival. This integration addresses a challenge we faced in previous years: while our traditional standalone Saturday event welcomed approximately 450 attendees, the Seafood Festival simultaneously drew more than 5,000 visitors. Many of the same artisans and vendors participated in both events, and as families with deep local ties, our organizations recognized the natural synergy. **By aligning, we both enhance the Seafood Festival's cultural depth and gain unparalleled exposure for Gullah heritage before a much larger audience.** NIBCAA will fund infrastructure within the Village, while the Seafood Festival will integrate our presence broader marketing campaign. This partnership ensures a sustainable path forward and exemplifies how collaboration elevates all involved.

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

Beyond this new alliance, we will continue our successful partnership with the Beach House Resort as well as other hotels, which began in 2025. Together, **we will expand on-site experiences and room nights.**

C. **FUNDING:**

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

The organization is funded through local and state government funds, corporate sponsorships, and revenue from event vending, merchandise, and admission fees.

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

65	Government Sources	14	Private Contributions, Donations and Grants
12	Corporate Support, Sponsors	1	Membership, Dues, Subscriptions
40	Ticket Sales, or Sales and Services		Other

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

Yes **X** No ___

If so, please list top 3 sources and amounts.

Beaufort County ATAX	$35,000.00
SCPRT Match Grant	$38,000.00

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:

   2024- Previous FY 1
   2023- Previous FY 2

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

   Current fiscal year Balance Sheet Provided: Yes

Previous fiscal year Balanace Sheets Provided:

2024 - Previous FY 1

2023 - Previous FY 2

2023 Balance Sheet NIBCAA - Previous FY 1

2024 Balance Sheet NIBCAA - Previous FY 2

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

Current year IRS Form 990 or 990T Provided: Yes

Previous IRS Form 990 or 990T Years Provided:

NIBCAA 2022 990 - Previous FY 1

2024 - Previous FY 1

2023 - Previous FY 2

2022 NIBCAA 990 - Previous FY 2

E. **FINANCIAL GUARANTEES AND PROCEDURES:**

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

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

2. Indicate whether your organiztion has procurement guidelines, which are utilized and followed in the expenditue of ATAX grant funds.
   - (●) Utilize and follow organization's own procurement guidelines
   - ( ) Our organization does not have or follow procurement guidelines

F. **MEASURING EFFECTIVENESS:**

If you received 2024 or 2025 HHI ATAX funds

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

2023	$225,000.00	
2023	$225,000.00	Hilton Head Island Gullah Celebration
2025	$235,000.00	2025 Hilton Head Island Gullah Celebration

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)*

The primary goal for the 2025 funds was to revive and expand cornerstone programming through the Arts Ob We People Exhibit and Sale, the promotion of our month-long schedule of events, along with our new event hosted by The Beach House Resort. These campaigns succeeded, leading to a measurable increase in attendance from 2024 to 2025 vand building strong momentum into our 30th Anniversary year.

Additionally, the Gullah Celebration continues to demonstrate its reach online. In 2025, gullahcelebration.com attracted more than 52,000 visitors per month (up approx. 2,000 from 2024), the highest number to date and a significant indicator of our ability to engage heritage travelers digitally. This online growth supports ticket sales, vendor exposure, and cultural storytelling, reinforcing our commitment to connect broader audiences with Gullah Geechee heritage.

Together, these outcomes show how prior funding directly strengthened both in-person and digital engagement, positioning the Celebration as one of Hilton Head Island's most impactful cultural tourism events.

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

Our organization continues to demonstrate its commitment to Hilton Head Island by creating meaningful partnerships and platforms that benefit both residents and visitors. Recent collaborations, such as with the Hilton Head Island Seafood Festival and the Beach House Resort, have expanded our reach and strengthened our cultural programming. The addition of growing events that become a valued tradition, offering authentic Gullah cuisine, art, and crafts while providing vital exposure for small businesses and artisans who may not have access to digital platforms.

These efforts directly benefit the community by driving tourism, increasing spending at local businesses, and preserving Gullah traditions in a way that is both accessible and celebratory. The Gullah Celebration now engages audiences through in-person cultural experiences and a growing digital presence, with more than 52,000 annual website visitors learning about Gullah heritage. Visitors consistently rate their experiences highly, with survey data showing strong satisfaction and high likelihood to return or recommend.

Together, these outcomes showcase how the Celebration contributes to Hilton Head's economic vitality, fosters cultural pride, and strengthens the Island's profile as a premier heritage tourism destination—all while creating tangible opportunities for local families and

entrepreneurs.

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

NIBCAA measures the effectiveness of the Gullah Celebration through a combination of visitor surveys, ticketing data, digital analytics, and vendor feedback. Each year, on-site and online surveys capture attendee demographics, travel origins, length of stay, satisfaction, and likelihood to return. In 2025, this data showed that 65% of attendees traveled from outside the 50-mile radius, and more than 90% rated the event “Good” or better—clear indicators of tourism value and cultural impact.

We also track ticketing and registration data to quantify new versus returning visitors, with long-term survey trends showing strong loyalty: 22% of attendees have participated for 10 or more years, and 15% for 5 or more years. Digital engagement provides another benchmark, with gullahcelebration.com reaching 52,000 visitors annually and social media campaigns delivering measurable impressions and conversions.

Finally, we gather qualitative feedback from local artisans, performers, and partners such as the Hilton Head Island Seafood Festival and Beach House Resort, ensuring that programming continues to benefit both the community and the visitor experience. By combining data-driven insights with community feedback, we measure not only attendance, but also the Celebration’s role in strengthening Hilton Head Island’s cultural tourism economy.

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)*

An ATAX Effectiveness Measurement form has been attached to this application.

Preserving Tradition, Expanding Impact Through Partnership

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alike to experience the richness of Gullah Geechee traditions—art, foodways, music, spirituality, and craftsmanship—that are unique to this region. As we mark our 30th Anniversary in 2025, our mission remains clear: to preserve, promote, and share Gullah heritage while ensuring its continued vitality for future generations.

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As NIBCAA celebrates 30 years of honoring the past while innovating for the future, this grant will enable us to amplify our reach, build stronger partnerships, and ensure Hilton Head Island remains a premier destination for cultural and heritage travelers.

Signature: Eric Turpin + Kelly Smith

Title/Position: Executive Director

Mailing Address: 539 William Hilton Pkwy., Hilton Head Island , SC 29928

Email Address: gullahcelebrationhhi@gmail.com

Office Phone Number: 843-683-8386

Home Phone Number: 843-683-8386

Please refer to the SAMPLE ATAX Effectiveness Measurement Form for examples. When completing this form, please expand, contract, or add to the sections as needed (but contain the form to a total of approximately 2 pages). You may choose to use your own format instead of this form, and if doing so, please use the criteria below as a guideline. Regardless of format, ***each applicant should choose how they measure degree of success. Applicants need to explain why this is an effective measurement technique that reflects results and how that relates to the objective.***

TOPIC	THE PLAN	BUDGET	ACTUAL SPENT	RESULTS ***When possible, provide planned results vs. actual results, and/or current year vs. prior***
Marketing and Advertising Agency				
Social Media	Print and digital advertising that creates interest and generates ticket sales. Includes organic social media content as well as video advertising campaigns	$ 70,000.00	$ 68,000.00	**2.14 million total views in the last 365 days** → a massive reach that shows our content strategy is working. **+1,273% increase in 3-second video views** and **+8% increase in 1-minute views** → people aren't just scrolling past, they're engaging. **52,295 total interactions (+141% year-over-year)** likes, shares, and comments are driving conversations and keeping our brand in the feed. **88.8% of views are from non-followers** → proof that content is consistently reaching *beyond the core audience* and attracting new visitors.
Creative Design & Photography	Photography, Video Production and development of new GullahCelebration.org	$ 18,000.00	$ 18,000.00	Average of 52,000 Visitors Each Month with 38,000+ Unique Visitors. 78% of Visitors to website come from Social Media and Google Advertisements 84% Visit on Mobile Device 731 New Form Submissions and SMS Text Messaging Sign Ups verses just over 100 in 2024.
Influencer Marketing	Sallie Ann Robinson	$ 3,000.00	$ 3,000.00	Chef Sallie Ann Robinson in the 2025 event was a powerful asset both on-site and online. As a respected influencer with a loyal social media following, her presence extended our reach well beyond the festival, amplifying awareness to her engaged audience. Onsite, her cooking demo and book signing drew strong attendance, blending cultural heritage with culinary excellence in a way that elevated the guest experience. Her involvement also created measurable economic impact, helping to drive **room nights at The Beach House** through the launch of our
Total		$ 91,000.00	$ 89,000.00	
Hoffman Media	The company specializes in publications targeted to the women's market and the large base of advertisers who seek a print, online and interactive medium to reach this attractive demographic.	$ 15,000.00	$ 15,000.00	Approx. 4.8 million Readers Reached over six month run of full page advertisements in six different magazines. 178% of readers take three or more trips inside the U.S. within the last twelve months 160,000+ Monthly Circulation. Readers
Local Life	Digital advertising that is geo-targeted and segmented based on look-alike audiences. We appreciate this partnership as their sposnorship to us is complementary local advertising in their print and digital issues - allowing us to also reach our community at large as	$ 20,000.00	$ 20,000.00	4% Click Through Rate with 71% of those users purchasing tickets to the 2025 events.
Hearst Media	Print and Digital Advertising within Oprah Magazine	$ 40,000.00	$ 25,000.00	Oprah's Favorite Things Total Readership 400k Oprah Stats: 2.7M readers who traveled domestically in the last 12 months $5.2B spent on domestic vacations in the last 12 months $12M driven from the 2023 Oprah's Favorite Things program The brand drove $73M+ in affiliate sales in 2023, up 63% YoY! Oprah Demos: 4.3M unique visitors 400K print readers 6M page views 5.2M social followers $105K/year HHI Median Age 46 (print) 50 (digital) Oprah's multi-cultural audience is over 45%
Total		$ 75,000.00	$ 60,000.00	
Eat It & Like It	Television, Podcast, Radio, Print Editoral and Email Newsletters focused on our culinary market and happenings.	$ 5,000.00	$ 5,000.00	29,000+ Highly Engaged Social Media Followers Weekly Audience on WJCL and Digital Broadcasting Engaging email marketing reaching over 70,000 subscribers Video Content (Segments and Commercials) Remarkable Out of Market (ATL, JAX, CHS, COLA). 12 Stories/Placements in E-Newsletter with a total
Total		$ 5,000.00	$ 5,000.00	
Marlin Advertising		$ 14,000.00	$ 14,000.00	We leveraged the Waze app to better understand where out-of-town visitors were traveling once they arrived in our region. This real-time navigation data gave us insight into traffic flow, visitor hotspots, and travel patterns. With that information, we were able to identify **strategic ad placements** that delivered high visibility to our target audience—without the high costs of traditional interstate billboards. Instead of investing in the most expensive placements, we focused on **high-traffic secondary routes and destination corridors**, where visitor volume was often just as strong (and in some cases, stronger) than the interstates. This allowed us to **maximize exposure while minimizing spend**, ensuring our message reached the right people at the right time, in the *This media buy was a shared effort between the DMC Foundation, NIBCAA and The Concours d'Elegance & Motoring Festival. Allowing each event to avoid a 12-year contract for those*
Total		$ 14,000.00	$ 14,000.00	
				Note on Reimbursements & Data *At the time of this report, reimbursements are not yet complete. Additional statistics and context will be provided once the reimbursement process has concluded. The figures included here reflect the most impactful spending currently available and*
Total		$	$	
Total Budget to Actual		$ 185,000.00	$ 168,000.00	Total Awarded in 2025 = $235,000

NIBCAA Gullah Celebration Budget

Sponsors + Participating Exhbitors		2026	25 In-Kind
Sponsorship	BMW	$2,000	
Sponsorship	Official Hotel	$15,000	$5,000
Sponsorship	Hotel Partner	$5,000	$5,000
Sponsorship			
Sponsorship			
Sponsorship	Coastal Discovery		$5,000
Sponsorship	Beverages	$8,000	$3,000
Sponsorship	HHI-Bluffton VCB	$5,000	
Sponsorship	Realtor	$3,000	
Sponsorship	Palmetto Electric	$5,000	
Sponsorship	Official Grocery Store	$5,000	
Sponsorship	Attorney	$2,000	
Sponsorship	SERG Group	$5,000	
Retail Exhibitors		$5,000	
Holiday Market Exhibitors		$2,400	
Culinary Exhibitors		$6,400	
Funding/Grant	ATAX Town of HHI	$320,000	
Funding/Grant	Donnelley Foundation	$10,000	
Funding/Grant	Beaufort County	$5,000	
Funding/Grant	SCPRT	$38,000	
	Total Income	$441,800	$18,000

Event Ticket Sales		2026
Speaker Series		4,500
Gullah Dining Experience		7,800
Saturday Gullah Village		10,000
Master Class		3,000
Art Receptions		7,000
Gospel Series		$3,000
2026 Artists	Art Sales	$10,000
Beverage Sales		6,000

Expenses

ENTERTAINMENT		2026
Audio	Sound and A/V	$3,500
Band Lighting		$2,000
Bands		$10,000
JKL Lighting		$5,000
Featured Artist		$3,000
Staging		$1,550
	Expenses	$25,050

OPERATIONS		2026
BCSO and Security		$2,000
Waste Management		$8,000
Venue Rentals		$2,800
Tent + Event Rentals		$15,000
Guest Chef Travel		$5,000
Talent Travel		$6,000
Curry Printing		$10,000
Accounting		$3,500
Food Costs		$4,000
USCB Survey		$750
Gullah Villlage (Materials & Labor)	One Time Expense	$45,000
Event Decor	All Events	$3,200
Misc. Supplies		$800
On-Site Labor		$3,000
Eventeny	Event Software	$1,000
Event Insurance		$2,900
Town of HHI	Business License	$100
Labor Expenses		$7,600
Restrooms		$5,000
Ice		$2,000
	Expenses	$127,650

MARKETING		2026
Public Relations + Advertising	Print + Digital Creative	$20,000
Hoffman Media	Print + Digital	$15,000
Digital Advertising	Meta + Google	$10,000
Billboard Campaign		$14,000

						Local Life SC OOM	Digital Re-Marketing	$21,000	
						Eat It & Like It	Digital and Broadcast	$5,000	
						Advertising Creative	Print, Digital and Video	$20,000	
Total Income		$51,300	$0	$0		**Hearst Media**	Digital + Flight Campaign	$44,000	
						Broadcast	Radio	$3,000	
						WSAV	Broadcast + Digital	$3,000	
Charity Gifts + Auctions		2026				**WTOC**	Broadcast + Digital	$3,000	
						Videography	Capture + Edit	$6,000	
Circle 100 Members		$3,700				**Photography**		$8,000	
Festival Merchadise		$8,600							
30 For 30 Mailing		$15,000							
30 For 30 Campaign	Online Donations	$5,000							
							Expenses	$172,000	$0
		$32,300	$0	$0					
	Total Income	$525,400							
	Total Expenses	$324,700							
	Net Gain/Loss	$200,700							

2016

Saturday	Total tickets	20% DMC	80% vendor
Crazy Crab	10992	$2,198	$8,794
Lowcountry Lobster	2948	$589	$2,359
Tove's	1364	$272	$1,092
Lowcountry Backyard	1399	$279	$1,120
OOF/ Red Fish / Alexanders	3049	$609	$2,440
Carolina Crab Company	2997	$599	$2,398
Extreme Firehouse	1689	$337	$1,352
Benny Hudson's	3607	$721	$2,886
SERG Group	4430	$886	$3,544
Island Kettle Corn	2227	$445	$1,782
Melly Mels	3462	$692	$2,770
ACF	2232	$446	$1,786
Firehouse Nutz	2382	$476	$1,907
Frosty's	933	$250	$683
Shrimp Loco	1299	$259	$1,040
Hudson's	4231	$846	$3,384
Kids Zone	3137	$0	$3,137
TOTAL	**52378**	**$9,904**	**$42,474**

VENDOR PAY OUT TOTAL	$9,904	$42,474

2015

Saturday	Total tickets	20% DMC	80% vendor
Crazy Crab	5243	$1,048	$4,195
Michael Anthony's	543	$108	$435
Tove's	688	$137	$551
Hollywood Ink	241	$48	$193
OOF/ Red Fish / Alexanders	4319	$863	$3,456
Lucky Rooster	2751	$550	$2,201
Bluffton Oyster	2437	$487	$1,950
Benny Hudson's	1684	$336	$1,347
SERG Group	5463	$1,092	$4,370
Island Kettle Corn	1146	$229	$917
Melly Mels	2909	$581	$2,428
Island Fudge	1160	$232	$928
Guiseppi's	1985	$397	$1,599
ACF	2536	$507	$2,029
Mini Donut Chef	1232	$246	$986
Firehouse Nutz	1648	$329	$1,319
Frosty's	1175	$235	$940
Shrimp Loco	1954	$390	$1,563
Hudson's	5711	$1,142	$4,569
Wooden Skiff	1035	$1,035	$0
Kids Zone	3157	$0	$3,157
TOTAL	**49017**	**$9,992**	**$39,133**

VENDOR PAY OUT TOTAL	$9,992	$39,133

INCOME		EXPENSE
		Accounting and Legal
Town of HHI	-225,000.00	Advertising
Beaufort County Atax State 2 %	10,000.00	Depreciation
Beaufort County Atax Local 3%		Dues, Membership & Subscriptions
SC PRT Matching /grant	-23,000.00	Donations: Deltas,AKA, Ella C White, Pink Fighters, Others
Heritage Foundation	-24,000.00	Insurance
Donnelly Foundation	-10,000.00	Interest Expense
Donor Drive ie. 30 for 30	30,000.00	Maintence/ Improvements
Corporate Sponsorships	7,500.00	Marketing
Circle Memberships	1000	
Vendor Fees	6000	Gullah Celebration
Taste of Gullah	2000	Juneteenth Celebration
		Back to School Program
		Veronica Miller Scholarship
Gospel Series	2000	Training and Development
Admission Tickets	10,000.00	Taxes & Licenses
Mercahdise	2,000.00	Travel/Meals/Fuel
Gullah Wall Art League	2000	website/databases
Annual Art Exhibit		
Gullah Celebration	28,000.00	**PAYROLL**
TOTAL INCOME	**$382,500.00**	Payroll Expenses
		Salaries & Wages (ED)
		Contractor Wages (
		OFFICE
		Overhead (office expenses)
		Telephone
		Utilities/Storage
		Office Supplies
		TOTAL EXPENSE
GULLAH CELEBRATION		
Art Exhibit	20000	
Old Fashion Gullah Breakfast	1000	
Gospel Concerts	6000	
Taste of Gullah	7000	
Gullah Festival (vendor market)	91,000.00	

11,500.00
65,000.00
1,000.00
5,000.00
2,200.00
1,200.00
35,000.00
125,000.00
2500
2000
5,000.00
4,000.00
2200
2500
4000
1900
53,000.00
40,000.00
12000
500
6000
1000
382,500.00

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - July, 2025

	TOTAL	
	JAN - JUL, 2025	JAN - JUL, 2024 (PY)
Revenue		
Contributed income		1,150.00
Circle Members	750.00	1,173.00
Corporate & Foundation Grants	22,342.16	
Beaufort County ATAX	17,500.00	17,500.00
Hilton Head Island ATAX	167,646.10	219,732.01
Total Corporate & Foundation Grants	**207,488.26**	**237,232.01**
Corporate Sponsorships	2,500.00	500.00
Donations from Individuals	1,435.00	1,111.00
Government Grants & Contracts		12,000.00
Total Contributed income	**212,173.26**	**253,166.01**
GULLAH EVENTS INCOME		
30 for 30	30.00	
Art Show Income	13,401.20	958.00
Back 2 School Income	3,036.26	100.00
Gospel Concert Income	484.43	1,788.00
Gullah Celebration	35,961.80	13,369.08
Gullah Market Income	7,042.85	7,258.42
Gullah Wall	845.65	6,104.88
Juneteenth		19.28
Old-fashioned Gullah Breakfast Income		38.86
Taste of Gullah Income	1,151.00	
Vagabond Cruise		5,205.40
Total GULLAH EVENTS INCOME	**61,953.19**	**34,841.92**
Heritage Fundraiser Income	24,232.20	25,646.41
Housing Assistance Contribution		500.00
Merchandise Sales		320.00
Total Revenue	**$298,358.65**	**$314,474.34**
Cost of Goods Sold		
70000 Cost of Goods Sold		934.73
70100 GULLAH EVENTS EXPENSE		
70120 African American Author Event		374.50
70130 Art Show	12,231.88	4,343.75
70140 Back 2 School	1,324.00	2,625.00
70150 Gospel Concert Expense	1,700.00	2,700.00
70160 Gullah Breakfast Expense		4,187.00
70170 Gullah Celebration Expense	58,842.50	15,327.42
70180 Gullah Market	2,745.00	28,489.54
70190 Gullah Wall Expense	621.50	1,661.00

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - July, 2025

	TOTAL	
	JAN - JUL, 2025	JAN - JUL, 2024 (PY)
70210 Juneteenth Expense	394.46	3,685.69
70220 Other		5,138.75
70230 Taste of Gullah Expense	7,614.10	
Total 70100 GULLAH EVENTS EXPENSE	**85,473.44**	**68,532.65**
70300 Heritage Expenses	8,327.94	23,475.80
70400 HH Symphony Partnership	6,899.95	1,586.00
70500 Housing Assistance Expense		609.19
Total Cost of Goods Sold	**$100,701.33**	**$95,138.37**
GROSS PROFIT	**$197,657.32**	**$219,335.97**
Expenditures		
71000 Advertising & Marketing	29,700.00	2,629.58
71010 Email Marketing		10,559.95
71030 Marketing/Media Buys	78,826.82	77,787.11
Total 71000 Advertising & Marketing	**108,526.82**	**90,976.64**
Business Development Events	2,492.09	2,290.00
Casual Labor		250.00
Contract Labor	7,000.00	30,452.13
Gifts	365.30	
Insurance		
Liability insurance		2,484.71
Total Insurance		**2,484.71**
Legal & Professional Fees		
Accounting	5,076.85	5,341.85
Legal	3,004.71	
Total Legal & Professional Fees	**8,081.56**	**5,341.85**
Licenses & Permits	80.00	140.00
Meal Expense	155.49	348.87
Miscellaneous Expense	2,400.00	15.84
Occupancy		
Storage	3,302.60	5,573.00
Utilities		42.79
Total Occupancy	**3,302.60**	**5,615.79**
Office Expenses		
Bank Fees/Service Charges	72.30	15.50
Computer & Internet	91.13	1,420.70
Dues & Memberships	103.98	1,103.96
Merchant Account Fees		299.95
Office Supplies	1,455.74	1,400.19
Postage & Delivery	27.42	280.19
Printing & Reproduction	8,070.50	3,022.38

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - July, 2025

	TOTAL	
	JAN - JUL, 2025	JAN - JUL, 2024 (PY)
Software Expense	1,053.00	748.89
Total Office Expenses	**10,874.07**	**8,291.76**
Payroll Expenses		
Employee Wages	23,076.90	11,384.62
Officer Salary	30,576.90	39,564.45
Payroll Tax Expense	4,104.45	3,897.56
Total Payroll Expenses	**57,758.25**	**54,846.63**
Repairs & Maintenance	1,065.07	
Taxes - Property		935.41
Travel & Meetings		620.32
Vehicle Expenses	503.79	830.91
Total Expenditures	**$202,605.04**	**$203,440.86**
NET OPERATING REVENUE	**$ -4,947.72**	**$15,895.11**
Other Revenue		
Gain/Loss on Sale of Real Estate		147,848.43
Interest Income	70.06	46.55
Total Other Revenue	**$70.06**	**$147,894.98**
Other Expenditures		
Contributions/Donations	6,050.00	4,638.88
Total Other Expenditures	**$6,050.00**	**$4,638.88**
NET OTHER REVENUE	**$ -5,979.94**	**$143,256.10**
NET REVENUE	**$ -10,927.66**	**$159,151.21**

Native Island Business & Community Affairs Association

Statement of Financial Position Comparison

As of July 31, 2025

	TOTAL	
	AS OF JUL 31, 2025	AS OF JUL 31, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
10010 NIBCAA (4848) - 3 - 1	83,908.79	226,915.04
10020 BACK TO SCHOOL INITIATIVE (3946) - 3	4,500.00	1,600.00
10030 COMMUNITY ACTION COMMITTEE (4457) - 3 - 1	2,865.83	4,265.83
10040 HOUSING & URBAN DEVELOPMENT 2 (3953) - 3	3,674.19	3,682.19
10050 ON THE HOOK (8128) - 3 - 1	2,575.26	2,575.26
10060 SouthState #1087 (Paypal)	26,492.90	435.35
10070 SouthState #8395 (Payroll)	902.30	1,012.49
10080 Petty Cash for Events	700.00	1,601.01
Total Bank Accounts	**$125,619.27**	**$242,087.17**
Other Current Assets		
Prepaid Expenses	3,000.00	
Total Other Current Assets	**$3,000.00**	**$0.00**
Total Current Assets	**$128,619.27**	**$242,087.17**
Fixed Assets		
30010 Furniture & Equipment	5,171.98	5,171.98
30050 Accumulated Depreciation	-5,171.98	-5,171.98
Total Fixed Assets	**$0.00**	**$0.00**
TOTAL ASSETS	**$128,619.27**	**$242,087.17**
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
50010 Unrestricted Net Assets	18,458.54	18,458.54
50030 Retained Earnings	121,088.39	64,477.42
Net Revenue	-10,927.66	159,151.21
Total Equity	**$128,619.27**	**$242,087.17**
TOTAL LIABILITIES AND EQUITY	**$128,619.27**	**$242,087.17**

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Native Island Business & Community Affairs Association

Statement of Financial Position Comparison

As of December 31, 2024

	TOTAL	
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
10010 NIBCAA (4848) - 3 - 1	121,433.38	
10020 BACK TO SCHOOL INITIATIVE (3946) - 3	1,600.00	
10030 COMMUNITY ACTION COMMITTEE (4457) - 3 - 1	4,265.83	
10040 HOUSING & URBAN DEVELOPMENT 2 (3953) - 3	3,674.19	
10050 ON THE HOOK (8128) - 3 - 1	2,575.26	
10060 SouthState #1087 (Paypal)	237.40	869.90
10070 SouthState #8395 (Payroll)	4,159.86	1,021.48
10080 Petty Cash for Events	1,601.01	1,451.01
CSB #0140 Housing and Urban Dev. (deleted)	0.00	3,891.00
CSB #4848 - NIBCAA (deleted)	0.00	28,902.76
CSB #8128 - On the Hook (deleted)	0.00	2,575.26
NIBCAA Community Action Acct. (deleted)	0.00	4,265.83
Total Bank Accounts	**$139,546.93**	**$42,977.24**
Total Current Assets	**$139,546.93**	**$42,977.24**
Fixed Assets		
30010 Furniture & Equipment	5,171.98	5,171.98
30050 Accumulated Depreciation	-5,171.98	-5,171.98
Real Estate (deleted)	0.00	39,627.37
Total Fixed Assets	**$0.00**	**$39,627.37**
TOTAL ASSETS	**$139,546.93**	**$82,604.61**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
40000 Payroll Liabilities	0.00	-331.35
Total Other Current Liabilities	**$0.00**	**$ -331.35**
Total Current Liabilities	**$0.00**	**$ -331.35**
Total Liabilities	**$0.00**	**$ -331.35**
Equity		
50010 Unrestricted Net Assets	18,458.54	18,458.54
50030 Retained Earnings	64,477.42	121,350.93
Net Revenue	56,610.97	-56,873.51
Total Equity	**$139,546.93**	**$82,935.96**
TOTAL LIABILITIES AND EQUITY	**$139,546.93**	**$82,604.61**

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Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
Revenue		
Contributed income		
Circle Members	1,150.00	108.00
Corporate & Foundation Grants	1,173.00	750.00
Beaufort County ATAX	10,000.00	10,000.00
Hilton Head Island ATAX	22,500.00	30,000.00
Total Corporate & Foundation Grants	219,732.01	187,066.46
Corporate Sponsorships	**252,232.01**	**247,066.46**
Donations from Individuals	500.00	6,900.00
Government Grants & Contracts	3,111.00	1,750.00
Total Contributed income	12,000.00	24,583.71
GULLAH EVENTS INCOME	**270,166.01**	**281,158.17**
Art Show Income		
Back 2 School Income	958.00	[illegible]
Gospel Concert Income	100.00	25.00
Gullah Celebration	1,788.00	
Gullah Market Income	13,369.08	1,329.28
Gullah Museum	7,258.42	13,090.31
Gullah Wall		2,282.00
Juneteenth	6,725.63	2,025.90
Old-fashioned Gullah Breakfast Income	19.28	
Vagabond Cruise	38.86	
Total GULLAH EVENTS INCOME	5,205.40	
Heritage Fundraiser Income	**35,462.67**	**29,800.67**
Housing Assistance Contribution	25,646.41	34,011.18
Merchandise Sales	500.00	
Total Revenue	320.00	
Cost of Goods Sold	**$332,095.09**	**$344,970.02**
70000 Cost of Goods Sold	934.73	
70100 GULLAH EVENTS EXPENSE		
70110 360/40		9,452.33
70120 African American Author Event	374.50	10,303.12
70130 Art Show	5,391.25	9,571.83
70140 Back 2 School	2,850.00	2,800.00
70150 Gospel Concert Expense	2,700.00	
70160 Gullah Breakfast Expense	4,187.00	
70170 Gullah Celebration Expense	25,577.42	
70180 Gullah Market	29,054.54	25,072.50
70190 Gullah Wall Expense	1,908.50	
70200 Holiday Market	3,178.31	1,417.49

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
70210 Juneteenth Expense	3,685.69	
70220 Other	6,196.10	56.00
Total 70100 GULLAH EVENTS EXPENSE	**85,103.31**	[illegible]
70300 Heritage Expenses	23,475.80	18,507.50
70400 HH Symphony Partnership	1,368.30	
70500 Housing Assistance Expense	609.19	25,328.00
Total Cost of Goods Sold	**$111,491.33**	**$102,508.77**
GROSS PROFIT	**$220,603.76**	**$242,461.25**
Expenditures		
71000 Advertising & Marketing		
71010 Email Marketing	11,939.92	1,075.65
71030 Marketing/Media Buys	10,559.95	[illegible]
Total 71000 Advertising & Marketing	106,387.11	119,743.74
Business Development Events	**128,886.98**	**122,200.28**
Casual Labor	2,290.00	
Community Events	250.00	
Contract Labor	2,385.01	
Gifts	35,452.13	33,640.00
Insurance		147.84
Health Insurance		
Liability insurance		663.25
Total Insurance	4,969.42	2,403.09
Legal & Professional Fees	**4,969.42**	**3,066.34**
Accounting		
Legal	8,041.85	6,101.85
Total Legal & Professional Fees		1,654.25
Licenses & Permits	**8,041.85**	**7,756.10**
Meal Expense	140.00	
Miscellaneous Expense	730.16	755.13
Occupancy	94.81	400.00
Storage		
Utilities	8,776.00	6,350.00
Total Occupancy	42.79	450.00
Office Expenses	**8,818.79**	**6,800.00**
Bank Fees/Service Charges		
Computer & Internet	61.10	254.00
Dues & Memberships	1,484.66	553.78
Merchant Account Fees	1,340.95	1,458.99
Office Supplies	299.95	549.90
Postage & Delivery	2,141.74	3,592.99
	312.19	6.61

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
Printing & Reproduction	3,808.92	
Software Expense	1,401.48	1,435.53
Total Office Expenses	**10,850.99**	**7,851.80**
Payroll Expenses		
Employee Wages	29,390.51	31,230.75
Officer Salary	64,153.18	70,165.64
Payroll Tax Expense	7,156.00	7,756.72
Total Payroll Expenses	**100,699.69**	**109,153.11**
Subscriptions & Reference Materials	155.97	
Taxes - Property	935.41	
Travel & Meetings	620.32	141.50
Vehicle Expenses	1,250.91	
Total Expenditures	**$306,572.44**	**$291,912.10**
NET OPERATING REVENUE	**$ -85,968.68**	**$ -49,450.85**
Other Revenue		
Gain/Loss on Sale of Real Estate	147,848.43	
Interest Income	120.10	42.01
Misc. Income		11.57
Total Other Revenue	**$147,968.53**	**$53.58**
Other Expenditures		
Contributions/Donations	5,388.88	7,476.24
Total Other Expenditures	**$5,388.88**	**$7,476.24**
NET OTHER REVENUE	**$142,579.65**	**$ -7,422.66**
NET REVENUE	**$56,610.97**	**$ -56,873.51**

Native Island Business & Community Affairs Association

Statement of Financial Position Comparison

As of December 31, 2023

	TOTAL	
	AS OF DEC 31, 2023	AS OF DEC 31, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts		
CSB #0140 Housing and Urban Dev.	3,891.00	29,799.00
CSB #4848 - NIBCAA	34,243.39	70,853.15
CSB #8128 - On the Hook	2,575.26	2,467.26
NIBCAA Community Action Acct.	10,265.83	765.83
Petty Cash for Events	3,250.00	1,500.00
SouthState #1087 (Paypal)	346.69	968.35
SouthState #8395 (Payroll)	1,798.00	572.88
Total Bank Accounts	**$56,370.17**	**$106,926.47**
Total Current Assets	**$56,370.17**	**$106,926.47**
Fixed Assets		
Accumulated Depreciation	-5,171.98	-5,171.98
Furniture & Equipment	5,171.98	5,171.98
Real Estate	32,883.00	32,883.00
Total Fixed Assets	**$32,883.00**	**$32,883.00**
TOTAL ASSETS	**$89,253.17**	**$139,809.47**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities	-1,072.88	
Federal	0.00	
State	0.00	
Total Payroll Liabilities	**-1,072.88**	
Total Other Current Liabilities	**$ -1,072.88**	**$0.00**
Total Current Liabilities	**$ -1,072.88**	**$0.00**
Total Liabilities	**$ -1,072.88**	**$0.00**
Equity		
Retained Earnings	121,350.93	
Unrestricted Net Assets	18,458.54	18,458.54
Net Revenue	-49,483.42	121,350.93
Total Equity	**$90,326.05**	**$139,809.47**
TOTAL LIABILITIES AND EQUITY	**$89,253.17**	**$139,809.47**

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2023

	TOTAL	
	JAN - DEC 2023	JAN - DEC 2022 (PY)
Revenue		
Contributed income	108.00	
Circle Members	600.00	
Corporate & Foundation Grants		10,000.00
Beaufort County ATAX	50,091.00	68,575.00
Hilton Head Island ATAX	121,367.29	214,385.37
Total Corporate & Foundation Grants	**171,458.29**	**292,960.37**
Corporate Sponsorships	4,350.00	2,733.90
Donations from Individuals		2,045.80
Housing Assistance Contribution		50,000.00
Total Contributed Income	**176,516.29**	**347,740.07**
GULLAH EVENTS INCOME	3,681.51	-7,209.90
Art Show Income	10,958.18	
Gullah Market Income	18,160.71	
Total GULLAH EVENTS INCOME	**32,800.40**	**-7,209.90**
Gullah Wall	107.25	
Heritage Booth Income	34,011.18	25,185.70
Merchandise Sales		286.00
Uncategorized Income		150.00
Total Revenue	**$243,435.12**	**$366,151.87**
Cost of Goods Sold		
GULLAH EVENTS EXPENSE	6,723.85	
African American Author Event	5,135.27	
Art Show	8,524.33	
Gullah Market	16,947.50	
Total GULLAH EVENTS EXPENSE	**37,330.95**	
Heritage Expenses	507.50	24,656.01
Total Cost of Goods Sold	**$37,838.45**	**$24,656.01**
GROSS PROFIT	**$205,596.67**	**$341,495.86**
Expenditures		
3 Brown's Way Expenses	6,744.37	
Advertising & Marketing		123,513.90
Social Media	103,241.43	
Website Ads	1,134.29	
Total Advertising & Marketing	**104,375.72**	**123,513.90**
Contract Labor	33,650.00	17,850.00
Employee Benefits		550.68
Gifts		114.97
Housing Assistance Expense	25,908.00	21,696.76

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2023

	TOTAL	
	JAN - DEC 2023	JAN - DEC 2022 (PY)
Insurance		3,029.48
Liability insurance	2,403.09	
Total Insurance	**2,403.09**	**3,029.48**
Legal & Professional Fees		
Accounting	3,476.85	9,620.00
Legal		973.65
Total Legal & Professional Fees	**3,476.85**	**10,593.65**
Meal Expense	192.13	206.03
Occupancy		
Rent	3,864.00	5,241.39
Utilities	-11.57	
Total Occupancy	**3,852.43**	**5,241.39**
Office Expenses		
Bank Fees/Service Charges	186.00	325.98
Computer & Internet	405.42	579.57
Dues & Memberships	560.65	268.30
Merchant Account Fees	299.95	
Office Supplies	983.83	2,847.68
Postage & Delivery	6.61	240.00
Printing & Reproduction		330.63
Software Expense	702.69	
Total Office Expenses	**3,145.15**	**4,592.16**
Payroll Expenses		-28,108.45
Employee Wages	22,777.65	41,379.96
Officer Salary	41,499.98	54,199.96
Payroll Tax Expense	4,704.69	7,311.75
Total Payroll Expenses	**68,982.32**	**74,783.22**
Subscriptions & Reference Materials		734.51
Taxes - Property		1,924.23
Travel & Meetings		250.00
Total Expenditures	**$252,730.06**	**$264,880.98**
NET OPERATING REVENUE	**$ -47,133.39**	**$76,614.88**
Other Revenue		
Interest Income	26.21	35.27
Misc. Income		37,065.00
Other Income - PPP		13,453.00
Total Other Revenue	**$26.21**	**$50,553.27**
Other Expenditures		
Contributions/Donations	2,776.24	2,050.00
Depreciation Expense		3,767.22

Native Island Business & Community Affairs Association Inc.

Statement of Activity Comparison

January - December 2023

	TOTAL	
	JAN - DEC 2023	JAN - DEC 2022 (PY)
Suspense	-400.00	
Total Other Expenditures	**$2,376.24**	**$5,817.22**
NET OTHER REVENUE	**$ -2,350.03**	**$44,736.05**
NET REVENUE	**$ -49,483.42**	**$121,350.93**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 16 2015

NATIVE ISLAND BUSINESS AND
COMMUNITY AFFAIRS ASSOCIATION INC
PO BOX 23452
HILTON HEAD ISLAND, SC 29925

Employer Identification Number:
57-1019358
DLN:
17053082313005
Contact Person:
MARK BRECKNER ID# 95217
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 15, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

NATIVE ISLAND BUSINESS AND

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Tamera Ripperda

Director, Exempt Organizations

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning , and ending

NATIVE ISLAND BUSINESS & COMMUNITY AFFAIRS ASSOCIATION INC.

57-1019358

Net Asset / Fund Balance at Beginning of Year				82,937
Revenue				
Contributions		269,493		
Program service revenue		36,636		
Investment income		120		
Capital gain / loss		147,849		
Fundraising / Gaming:				
Gross revenue	25,646			
Direct expenses	23,476			
Net income		2,170		
Other income		-615		
Total revenue			455,653	
Expenses				
Program services		313,981		
Management and general		84,699		
Fundraising		361		
Total expenses			399,041	
Excess / (deficit)				56,612
Changes				
Net Asset / Fund Balance at End of Year				139,549

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	455,653

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	399,041

Balance Sheet

	Beginning	Ending	Differences
Assets	82,606	139,549	
Liabilities	-331		
Net assets	82,937	139,549	56,612

Miscellaneous Information

Amended return	
Return / extended due date	11/17/25
Failure to file penalty	

NATIVEISLAN 06/11/2025

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning , 2024, and ending , 20

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Name of filer: NATIVE ISLAND BUSINESS & COMMUNITY AFFAIRS ASSOCIATION INC.

EIN or SSN: 57-1019358

Name and title of officer or person subject to tax: ERIC TURPIN
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	[X]	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b 455,653
2a	Form 990-EZ check here	[ ]	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	Form 1120-POL check here	[ ]	b	**Total tax** (Form 1120-POL, line 22)	3b
4a	Form 990-PF check here	[ ]	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	Form 8868 check here	[ ]	b	**Balance due** (Form 8868, line 3c)	5b
6a	Form 990-T check here	[ ]	b	**Total tax** (Form 990-T, Part III, line 4)	6b
7a	Form 4720 check here	[ ]	b	**Total tax** (Form 4720, Part III, line 1)	7b
8a	Form 5227 check here	[ ]	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	Form 5330 check here	[ ]	b	**Tax due** (Form 5330, Part II, line 19)	9b
10a	Form 8038-CP check here	[ ]	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____ (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize JUNECPA (ERO firm name) to enter my PIN 12345 as my signature
Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 06/11/25

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

57175462291
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature PAMELA JUNE, CPA Date 06/11/25

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form 990 (2024) NATIVE ISLAND BUSINESS & COMMUNITY 57-1019358

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
SEE SCHEDULE O

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 [X] No
If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses $ 313,981 including grants of $) (Revenue $ 36,636)
THE ORGANIZATION SPONSORED, ORGANIZED AND CONDUCTED VARIOUS EVENTS TO PRESERVE THE GULLAH CULTURE WHILE AT THE SAME TIME PROVIDING BUSINESS OPPORTUNITIES TO LOW-INCOME RESDIENTS OF HILTON HEAD ISLAND AND SURROUNDING COMMUNITIES.

4b (Code:) (Expenses $ including grants of $) (Revenue $)
N/A

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

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

4e Total program service expenses 313,981

NATIVEISLAN 06/11/2025

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 _____ and ending _____

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

C Name of organization: NATIVE ISLAND BUSINESS & COMMUNITY AFFAIRS ASSOCIATION INC.
Doing business as: NIBCAA
Number and street (or P.O. box if mail is not delivered to street address): PO BOX 23452
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: HILTON HEAD ISLAND SC 29925

D Employer identification number: 57-1019358
E Telephone number: 842-255-7303
G Gross receipts $: 522,215

F Name and address of principal officer:
ERIC TURPIN
6 KNIGHTSBRIDGE LN.
HILTON HEAD ISLAND SC 29928

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: WWW.NIBCAA.ORG
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other
L Year of formation: 1994
M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

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	10
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	2
6 Total number of volunteers (estimate if necessary)	6	21
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	280,408	269,493
9 Program service revenue (Part VIII, line 2g)	30,551	36,636
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	42	147,969
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,515	1,555
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	326,516	455,653
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	109,816	100,700
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 361		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	273,574	298,341
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	383,390	399,041
19 Revenue less expenses. Subtract line 18 from line 12	-56,874	56,612

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	82,606	139,549
21 Total liabilities (Part X, line 26)	-331	0
22 Net assets or fund balances. Subtract line 21 from line 20	82,937	139,549

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: 6/11/25
ERIC TURPIN EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAMELA JUNE, CPA	PAMELA JUNE, CPA	06/11/25		P00636703

Firm's name: JUNECPA — Firm's EIN: 20-4046229
Firm's address: 99 MAIN STREET HILTON HEAD ISLAND, SC 29926 — Phone no: 843-842-6500

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

Federal Diagnostics

Critical Messages

None

Electronic Filing

None

Informational Messages

- ☐ Historical Report (990 Return) does not display 2024 column if Tax Projection has not been selected.
- ☐ Historical Report (990-T Return) does not display 2024 column if Tax Projection has not been selected.
- ☐ Form 990, Part X, line 27 end of year net assets without donor restrictions is calculated
- ☑ Preparer 'Pamela June, CPA', Reviewer 'Amy'

Missing Data

	Prior Year Data
Income, Analysis of Activities, Additional Information	
☐ Gov't contributions-cash	13,453
Income with Direct Expenses and Cost of Goods Sold (Merchandise Sales)	
☑ Gross receipts	286
Electronic Filing	
☐ Signature doc return 990	X
Functional Expenses Continued	
☑ Noninv property depr	3,767
Balance Sheet - Liabilities and Equity	
☑ Other liabilities - BOY	50,518

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning , and ending

57-1019358

NATIVE ISLAND BUSINESS & COMMUNITY

Net Asset / Fund Balance at Beginning of Year				139,811
Revenue				
Contributions		280,408		
Program service revenue		30,551		
Investment income		42		
Capital gain / loss				
Fundraising / Gaming:				
Gross revenue	34,011			
Direct expenses	18,508			
Net income		15,503		
Other income		12		
Total revenue			326,516	
Expenses				
Program services		299,348		
Management and general		83,238		
Fundraising		804		
Total expenses			383,390	
Excess / (deficit)				-56,874
Changes				
Net Asset / Fund Balance at End of Year				82,937

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	326,516

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	383,390

Balance Sheet

	Beginning	Ending	Differences
Assets	139,811	82,606	
Liabilities		-331	
Net assets	139,811	82,937	-56,874

Miscellaneous Information

Amended return	
Return / extended due date	05/15/24
Failure to file penalty	

JuneCPA
99 Main Street
Hilton Head Island, SC 29926
843-842-6500

May 9, 2024

CONFIDENTIAL

Native Island Business & Community
PO Box 23452
Hilton Head Island, SC 29925

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 12/31/23 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

JuneCPA
99 Main Street
Hilton Head Island, SC 29926

Important: **Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

South Carolina Filing Instructions

In order to complete your annual South Carolina Secretary of State financial reporting requirement, a signed copy of the Form 990 or Form 990-EZ must be submitted.

Please sign and date the Form 990 or Form 990-EZ and mail it to:

South Carolina Secretary of State
Attn: Division of Public Charities
1205 Pendleton St., Suite 525
Columbia, SC 29201

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

JuneCPA

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning . . . . . , 2023, and ending . . . . . , 20 . . . . .

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Name of filer

NATIVE ISLAND BUSINESS & COMMUNITY

EIN or SSN
57-1019358

Name and title of officer or person subject to tax **ERIC TURPIN**
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 326,516
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **JUNECPA** to enter my PIN **12345** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **05/15/24**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **57175462291**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **PAMELA JUNE, CPA** Date **05/15/24**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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

2023

Open to Public Inspection

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

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

C Name of organization
NATIVE ISLAND BUSINESS & COMMUNITY

Doing business as NIBCAA

Number and street (or P.O. box if mail is not delivered to street address): PO BOX 23452

Room/suite:

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

D Employer identification number: 57-1019358

E Telephone number: 842-255-7303

G Gross receipts $: 345,024

F Name and address of principal officer:
ERIC TURPIN
6 KNIGHTSBRIDGE LN.
HILTON HEAD ISLAND SC 29928

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

J Website: WWW.NIBCAA.ORG

H(c) Group exemption number

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

L Year of formation: 1994

M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

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

Activities & Governance	**3** Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	21
	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)	361,193	280,408
	9 Program service revenue (Part VIII, line 2g)	62,256	30,551
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35	42
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	37,881	15,515
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	461,365	326,516
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	75,335	109,816
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) 804		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	264,681	273,574
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	340,016	383,390
	19 Revenue less expenses. Subtract line 18 from line 12	121,349	-56,874

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	139,811	82,606
	21 Total liabilities (Part X, line 26)	0	-331
	22 Net assets or fund balances. Subtract line 21 from line 20	139,811	82,937

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

ERIC TURPIN 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
PAMELA JUNE, CPA	PAMELA JUNE, CPA	05/09/24		P00636703

Firm's name JUNECPA — Firm's EIN 20-4046229

Firm's address 99 MAIN STREET HILTON HEAD ISLAND, SC 29926 — Phone no. 843-842-6500

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 [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 [X] No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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

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

4a (Code:) (Expenses $ 299,348 including grants of $) (Revenue $ 30,551)

THE ORGANIZATION SPONSORED, ORGANIZED AND CONDUCTED VARIOUS EVENTS TO PRESERVE THE GULLAH CULTURE WHILE AT THE SAME TIME PROVIDING BUSINESS OPPORTUNITIES TO LOW-INCOME RESDIENTS OF HILTON HEAD ISLAND AND SURROUNDING COMMUNITIES.

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

N/A

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

N/A

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

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

4e Total program service expenses 299,348

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	2		
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	2		
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 instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified 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 X

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SC

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.

ERIC TURPIN 539 WILLIAM HILTON PARKWAY
HILTON HEAD ISLAND SC 29926 842-255-7303

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROSELLE WILSON	0.00									
CHAIRMAN	0.00			X				0	0	0
(2) ERIC TURPIN	0.00									
EXECUTIVE DIRECTOR	0.00	X		X				0	0	0
(3) NELL BARNWELL-HAY	0.00									
VICE CHAIRMAN	0.00			X				0	0	0
(4) DAVID MURRAY	0.00									
DIRECTOR	0.00	X						0	0	0
(5) QUINCY JERMAINE CAMPBELL	0.00									
TREASURER	0.00			X				0	0	0
(6) JAMES ERIC BARNWELL	0.00									
DIRECTOR	0.00	X						0	0	0
(7) JAYME LOPKO	0.00									
SECRETARY	0.00			X				0	0	0
(8) THOMAS CURTIS BARNWELL III	0.00									
GULLAH CELEBRATION C	0.00	X						0	0	0
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

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 0

		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*		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*		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*		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 0

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	261,650				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	18,758				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			280,408			
Program Service Revenue		Business Code					
	2a GULLAH CELEBRATION			29,801	29,801		
	b CIRCLE MEMBERS			750	750		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			30,551			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			42			42
	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 inc. 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 exps.	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	34,011				
	b Less: direct expenses	8b	18,508				
	c Net income or (loss) from fundraising events			15,503			
	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 MISC.			12			12
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			12			
	12 **Total revenue.** See instructions			326,516	30,551	0	54

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				
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	101,396	50,698	50,698	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	663		663	
10 Payroll taxes	7,757	3,878	3,879	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,654		1,654	
c Accounting	6,102		6,102	
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.)	1,000	1,000		
12 Advertising and promotion	122,200	122,200		
13 Office expenses	3,600		3,600	
14 Information technology	1,436		1,436	
15 Royalties				
16 Occupancy	6,800		6,800	
17 Travel	142	142		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	755	755		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,403	2,403		
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 GULLAH CELEBRATION EXP	58,673	58,673		
b HOUSING ASSISTANCE	25,328	25,328		
c CONTRACT LABOR	20,140	20,140		
d ART MANAGER	12,500	12,500		
e All other expenses	10,841	1,631	8,406	804
25 **Total functional expenses.** Add lines 1 through 24e	383,390	299,348	83,238	804
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		106,928	1	42,979
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 44,799			
	b	Less: accumulated depreciation	10b 5,172	32,883	10c	39,627
	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			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		139,811	16	82,606
Liabilities	17	Accounts payable and accrued expenses			17	
	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	-331
	26	**Total liabilities.** Add lines 17 through 25		0	26	-331
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		139,811	27	82,937
	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			31	
	32	Total net assets or fund balances		139,811	32	82,937
	33	Total liabilities and net assets/fund balances		139,811	33	82,606

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	326,516
2	Total expenses (must equal Part IX, column (A), line 25)	2	383,390
3	Revenue less expenses. Subtract line 2 from line 1	3	-56,874
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	139,811
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	82,937

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		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	176,885	195,617	190,014	361,193	280,408	1,204,117
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	176,885	195,617	190,014	361,193	280,408	1,204,117
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						1,204,117

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	176,885	195,617	190,014	361,193	280,408	1,204,117
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	37	32	31	35	42	177
9 Net income from unrelated business activities, whether or not the business is regularly carried on				36,065		36,065
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,240,359

12 Gross receipts from related activities, etc. (see instructions) 12 532,099

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 97.08%

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 96.66%

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

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

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

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

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

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

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

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

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

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

Name of organization
NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number
57-1019358

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	TOWN OF HILTON HEAD ONE TOWN CENTER COURT HILTON HEAD SC 29928	$ 187,066	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	BEAUFORT COUNTY PO DRAWER 1228 BLUFFTON SC 29910	$ 50,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	GAYLORD & DOROTHY DONNELLEY FOUNDATI 1640 MEETING STREET ROAD SUITE 303 CHARLESTON SC 29405	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	SC OFFICE OF THE STATE TREASURER 1200 SENATE STREET, SUITE 214 WADE HAMPTON BUILDING COLUMBIA SC 29201	$ 24,584	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		39,627		39,627
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		5,172	5,172	
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				39,627

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL LIABILITIES	-331
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	-331

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

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

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

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

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

Part I Fundraising Activities.

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

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

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

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

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

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

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

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

		(a) Event #1 REFRESHMENT BOO (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	34,011			34,011
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	34,011			34,011
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	18,508			18,508
	10 Direct expense summary. Add lines 4 through 9 in column (d)				18,508
	11 Net income summary. Subtract line 10 from line 3, column (d)				15,503

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

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

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV Supplemental Information.

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

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

DOING BUSINESS AS - ADDITIONAL NAMES

NIBCAA

FORM 990 - ORGANIZATION'S MISSION

MISSION IS TO IMPROVE THE ECONCOMIC, SOCIAL AND LIVING CONDITIONS OF LOW-INCOME RESIDENTS OF HILTON HEAD ISLAND AND NEIGHBORING COMMUNITIES AND TO RAISE AWARENESS OF HILTON HEAD'S INDIGENOUS AFRICAN AMERICAN COMMUNITY'S ARTS, CRAFTS, AND FOOD CULTURE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2023
Attachment Sequence No. **179**

Name(s) shown on return: **NATIVE ISLAND BUSINESS & COMMUNITY**

Identifying number: 57-1019358

Business or activity to which this form relates: **INDIRECT DEPRECIATION**

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,160,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9		0
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10		3,747
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11		0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12		0
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	3,747	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

THERE ARE NO AMOUNTS FOR PAGE 2

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	GATEWAY COMPUTER	4/17/12	725			X	362	5	HY	200DB	725	0
2	Asset	6/15/17	700			X	350	5	HY	200DB	700	0
3	Computers	3/18/22	3,747		X	X	0	5	HY	200DB	3,747	0
			5,172				712				5,172	0
	Grand Totals		5,172				712				5,172	0
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		5,172				712				5,172	0

SC Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	SC Prior	SC Current	Federal Current	Difference Fed - SC
Prior MACRS:								
1	GATEWAY COMPUTER	4/17/12	725	725	725	0	0	0
2	Asset	6/15/17	700	700	700	0	0	0
3	Computers	3/18/22	3,747	0	3,747	0	0	0
			5,172	1,425	5,172	0	0	0
	Grand Totals		5,172	1,425	5,172	0	0	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		5,172	1,425	5,172	0	0	0

AMT Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	GATEWAY COMPUTER	4/17/12	725			X	362	5	HY	200DB	725	0
2	Asset	6/15/17	700			X	350	5	HY	200DB	700	0
3	Computers	3/18/22	3,747		X	X	0	5	HY	200DB	3,747	0
			5,172				712				5,172	0
	Grand Totals		5,172				712				5,172	0
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		5,172				712				5,172	0

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	GATEWAY COMPUTER	4/17/12	725		0	0	363	362
2	Asset	6/15/17	700		0	0	350	350
3	Computers	3/18/22	3,747		3,747	0	0	0
	Grand Total		5,172		0	0	713	712

Depreciation Adjustment Report

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	1	GATEWAY COMPUTER	0	0	0
Page 1	1	2	Asset	0	0	0
Page 1	1	3	Computers	0	0	0
				0	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	GATEWAY COMPUTER	4/17/12	725	0	0
2	Asset	6/15/17	700	0	0
3	Computers	3/18/22	3,747	0	0
			5,172	0	0
	Grand Totals		5,172	0	0

Asset	Description	Date In Service	Cost	SC
Prior MACRS:				
1	GATEWAY COMPUTER	4/17/12	725	0
2	Asset	6/15/17	700	0
3	Computers	3/18/22	3,747	0
			5,172	0
	Grand Totals		5,172	0

Form **990**

Event Income and Deduction Worksheet

Description **MERCHANDISE SALES**

2023

Name
NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number
57-1019358

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1.	Gross receipts or sales	**1.**
2.	Advertising income	**2.**
3.	Circulation income	**3.**
4.	Other income	**4.**
5.	Returns and allowances	**5.**
6.	Contributions received	**6.**
7.	**Total revenue.** Add lines 1 through 6	**7.**
8.	Cost of Goods Sold	**8.**
9.	Employment Expense	**9.**
10.	Fees for services	**10.**
11.	Indirect Expense	**11.**
12.	Depreciation Expense	**12.**
13.	Exempt Activity Expense	**13.**
14.	Fundraising Expense	**14.**
15.	**Total expenses.** Add lines 8 through 14	**15.**
16.	**Net Income/Loss.** Line 7 minus Line 15	**16.**

Expense Details - Cost of Goods Sold:

- Beginning inventory
- Purchases
- Labor
- Section 263A costs
- Other costs
- Ending inventory
- **Total Cost of Goods Sold**

Expense Details - Employment Expense:

- Compensation of officers
- Other salaries and wages
- Pension plan contributions
- Other employee benefits
- Payroll taxes
- **Total Employment Expense**

Expense Details - Fees for Services:

- Management
- Legal
- Accounting
- Lobbying
- Professional fundraising
- Investment management
- Other
- **Total Fees for Services**

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)
- ☐ Part VIII, Exploited Activities
- ☐ Part IX, Advertising Income

Expense Details - Indirect Expense:

- Advertising and promotion
- Office
- Printing/publication/postage
- Info technology/Maintenance
- Royalties & License Fees
- Occupancy/Real Estate Taxes
- Travel & Repairs
- Travel/entertainment (officials)
- Conferences/meetings
- Interest
- Insurance
- **Total Indirect Expense**

Expense Details - Depreciation Expense:

- On investment property
- On non-investment property
- Amortization
- Depletion
- **Total Depreciation Expense**

Expense Details - Exempt Activity Expense:

- Repairs and Maintenance
- Bad debts
- Taxes/licenses
- Charitable contributions
- Dividend recd deductions
- Readership costs
- Other expenses
- **Total Exempt Activity Expense**

Expense Details - Fundraising Expense:

- Cash prizes
- Non-cash prizes
- Rent and facility costs
- Food & beverages (Part II only)
- Entertainment (Part II only)
- Other direct expenses
- **Total Fundraising Expense**

Allocation of Expense to Program Service Accomplishments:

- First
- Second
- Third
- All other

Form **990**

Event Income and Deduction Worksheet

Description **REFRESHMENT BOOTH**

2023

Name
NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number
57-1019358

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	**1.**	34,011
2. Advertising income	**2.**	
3. Circulation income	**3.**	
4. Other income	**4.**	
5. Returns and allowances	**5.**	
6. Contributions received	**6.**	
7. Total revenue. Add lines 1 through 6	**7.**	34,011
8. Cost of Goods Sold	**8.**	18,508
9. Employment Expense	**9.**	
10. Fees for services	**10.**	
11. Indirect Expense	**11.**	
12. Depreciation Expense	**12.**	
13. Exempt Activity Expense	**13.**	
14. Fundraising Expense	**14.**	
15. Total expenses. Add lines 8 through 14	**15.**	18,508
16. Net Income/Loss. Line 7 minus Line 15	**16.**	15,503

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	18,508
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	18,508

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)
- ☐ Part VIII, Exploited Activities
- ☐ Part IX, Advertising Income

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form **990**

Two Year Comparison Report

For calendar year 2023, or tax year beginning , ending

2022 & 2023

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number

57-1019358

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	64,780	18,758	-46,022
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	296,413	261,650	-34,763
	4. Program service revenue	4.	62,256	30,551	-31,705
	5. Investment income	5.	35	42	7
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.	530	15,503	14,973
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.	286		-286
	11. Other revenue	11.	37,065	12	-37,053
	12. **Total revenue.** Add lines 1 through 11	12.	461,365	326,516	-134,849
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	75,335	109,816	34,481
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	10,594	8,756	-1,838
	19. Occupancy, rent, utilities, and maintenance	19.	5,241	6,800	1,559
	20. Depreciation and Depletion	20.	3,767		-3,767
	21. Other expenses	21.	245,079	258,018	12,939
	22. **Total expenses.** Add lines 13 through 21	22.	340,016	383,390	43,374
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	121,349	-56,874	-178,223
Other Information	24. Total exempt revenue	24.	461,365	326,516	-134,849
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	99,642	30,605	-69,037
	27. Total assets	27.	139,811	82,606	-57,205
	28. Total liabilities	28.		-331	-331
	29. Retained earnings	29.	139,811	82,937	-56,874
	30. Number of voting members of governing body	30.	8	8	
	31. Number of independent voting members of governing body	31.	8	8	
	32. Number of employees	32.	2	2	
	33. Number of volunteers	33.	18	21	

Form **990T**

Two Year Comparison Report

2022 & 2023

For calendar year 2023, or tax year beginning , ending

Name

Taxpayer Identification Number

NATIVE ISLAND BUSINESS & COMMUNITY

57-1019358

			2022	2023	Differences
Business Taxable Income	**1.** Number of unrelated business activities for this return	1.	1		-1
	2. Unrelated business taxable income from all trades	2.			
	3. Charitable contributions	3.			
	4. Section 199A deduction (trusts only)	4.			
	5. Taxable income before NOL loss	5.			
	6. Net operating loss (pre-2018)	6.			
	7. Specific deduction	7.		1,000	1,000
	8. Unrelated business taxable income.	8.			
Tax & Credits	**9.** Income tax (corporate or trust)	9.			
	10. Proxy tax	10.			
	11. Other taxes	11.			
	12. Total taxes	12.			
	13. Other credits	13.			
	14. General business credit	14.			
	15. Credit for prior year minimum tax	15.			
	16. Total credits	16.			
	17. Net tax after credits	17.			
	18. Recapture taxes and 965 tax	18.			
	19. Total Taxes	19.			
Due/Refund	**20.** Prior year overpayment and estimated tax payments	20.			
	21. Payment made with extension	21.			
	22. Backup withholding and foreign withholding	22.			
	23. Other payments	23.			
	24. Total payments	24.			
	25. Balance due/(Overpayment)	25.			
	26. Overpayment applied to next year	26.			
	27. Penalties	27.			
	28. Total due/(Refund)	28.			
	29. Activity Losses NOL (Post-2017)	29.			

Form **990**

Tax Return History

2023

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Employer Identification Number

57-1019358

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	176,885	195,617	190,014	361,193	280,408	
Membership dues						
Program service revenue	87,283	174,080	46,775	62,256	30,551	
Capital gain or loss						
Investment income	37	32	31	35	42	
Fundraising revenue (income/loss)	24,090			530	15,503	
Gaming revenue (income/loss)						
Other revenue	4,022	3,546		37,351	12	
Total revenue	292,317	373,275	236,820	461,365	326,516	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	69,516	74,255	94,239	75,335	109,816	
Professional fees	6,781	6,924	7,845	10,594	8,756	
Occupancy costs	4,527	2,762	4,835	5,241	6,800	
Depreciation and depletion	67	41	40	3,767		
Other expenses	213,204	278,968	143,118	245,079	258,018	
Total expenses	294,095	362,950	250,077	340,016	383,390	
Excess or (Deficit)	-1,778	10,325	-13,257	121,349	-56,874	
Total exempt revenue	292,317	373,275	236,820	461,365	326,516	
Total unrelated revenue	206	32				
Total excludable revenue	91,136	177,626	46,806	99,642	30,605	
Total Assets	60,211	83,014	68,980	139,811	82,606	
Total Liabilities	38,817	51,295	50,518		-331	
Net Fund Balances	21,394	31,719	18,462	139,811	82,937	

Form **990T**

Tax Return History

2023

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Employer Identification Number

57-1019358

* Income shown net of expenses

	2019	2020	2021	2022	2023	2024
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income	206					
Total trade or business income.	206					
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

Form **990T**

Tax Return History

2023

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Employer Identification Number

57-1019358

	2019	2020	2021	2022	2023	2024
Other deductions						
Net income (first activity, year 2019 & prior)	206					
UBTI from all trades	206	0	0	0	0	
Charitable contributions						
Net operating loss deduction						
Specific deduction					1,000	
Section 199A deduction (trusts)						
Income after deductions	206					
Income tax (corporate or trust)						
Other taxes						
Total taxes						
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due /-Overpayment						

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
BANK INTEREST	$ 42		14			
TOTAL	$ 42					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT SERVICES	$ 1,000	$ 1,000	$	$
TOTAL	$ 1,000	$ 1,000	$ 0	$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
CHARITABLE CONTRIBUTIONS	$ 7,476	$	$ 7,476	$
DUES & MEMBERSHIPS	1,459	729	730	
BANK & CREDIT CARD FEES	804			804
COMPUTER & INTERNET	554	554		
MISCELLANEOUS EXP	400	200	200	
GIFTS	148	148		
TOTAL	$ 10,841	$ 1,631	$ 8,406	$ 804

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
CORPORATE SPONSORSHIPS	$ 6,900
INDIVIDUAL/BUSINESS CONTRIBUTIONS	1,750
MISC. CONTRIBUTIONS	108
TOWN OF HILTON HEAD	
CASH CONTRIBUTION	187,066
BEAUFORT COUNTY	
CASH CONTRIBUTION	50,000
GAYLORD & DOROTHY DONNELLEY FOUNDATI	
CASH CONTRIBUTION	10,000
SC OFFICE OF THE STATE TREASURER	
CASH CONTRIBUTION	24,584
TOTAL	$ 280,408

Schedule A, Part II, Line 9(e)

Description	Amount
PAYROLL LIABILITY WRITE-OFF	$
MISC.	12
LESS: DEDUCTIONS	-1,000
TOTAL	$ -988

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning . . . . . , 2022, and ending . . . . . , 20 . . . . .

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* **for the latest information.**

OMB No. 1545-0047

2022

Name of filer

NATIVE ISLAND BUSINESS & COMMUNITY

EIN or SSN

57-1019358

Name and title of officer or person subject to tax **ERIC TURPIN**
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 461,365
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22) . .	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **JUNECPA** to enter my PIN **12345** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **05/12/23**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **57175462291**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **PAMELA JUNE, CPA** Date **05/12/23**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

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

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

C Name of organization
NATIVE ISLAND BUSINESS & COMMUNITY
Doing business as **NIBCAA**
Number and street (or P.O. box if mail is not delivered to street address) **PO BOX 23452** Room/suite
City or town, state or province, country, and ZIP or foreign postal code **HILTON HEAD ISLAND SC 29925**

D Employer identification number **57-1019358**
E Telephone number **842-255-7303**
G Gross receipts $ **486,021**

F Name and address of principal officer:
ERIC TURPIN
6 KNIGHTSBRIDGE LN.
HILTON HEAD ISLAND SC 29928

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

J Website: **WWW.NIBCAA.ORG**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: **1994** **M** State of legal domicile: **SC**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O**

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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2
6	Total number of volunteers (estimate if necessary)	6	18
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	190,014	361,193
9	Program service revenue (Part VIII, line 2g)	46,775	62,256
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	31	35
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		37,881
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	236,820	461,365
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	94,239	75,335
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) **326**		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	155,838	264,681
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	250,077	340,016
19	Revenue less expenses. Subtract line 18 from line 12	-13,257	121,349

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	68,980	139,811
21	Total liabilities (Part X, line 26)	50,518	0
22	Net assets or fund balances. Subtract line 21 from line 20	18,462	139,811

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
ERIC TURPIN 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
PAMELA JUNE, CPA	**PAMELA JUNE, CPA**	**08/14/23**		**P00636703**

Firm's name **JUNECPA** Firm's EIN **20-4046229**
Firm's address **99 MAIN STREET HILTON HEAD ISLAND, SC 29926** Phone no. **843-842-6500**

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:

SEE SCHEDULE O

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 $ **273,188** including grants of $) (Revenue $ **62,256**)

THE ORGANIZATION SPONSORED, ORGANIZED AND CONDUCTED VARIOUS EVENTS TO PRESERVE THE GULLAH CULTURE WHILE AT THE SAME TIME PROVIDING BUSINESS OPPORTUNITIES TO LOW-INCOME RESDIENTS OF HILTON HEAD ISLAND AND SURROUNDING COMMUNITIES.

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

N/A

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

N/A

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

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

4e Total program service expenses **273,188**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1		
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**	**2**		
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 instructions and file Form 4720, Schedule N.		**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified 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 X

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **SC**

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

ERIC TURPIN **539 WILLIAM HILTON PARKWAY**
HILTON HEAD ISLAND **SC 29926** **842-255-7303**

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **ROSELLE WILSON**	0.00									
CHAIRMAN	0.00			X				0	0	0
(2) **ERIC TURPIN**	0.00									
EXECUTIVE DIRECTOR	0.00	X		X				0	0	0
(3) **NELL BARNWELL-HAY**	0.00									
VICE CHAIRMAN	0.00			X				0	0	0
(4) **DAVID MURRAY**	0.00									
DIRECTOR	0.00	X						0	0	0
(5) **QUINCY JERMAINE CAMPBELL**	0.00									
TREASURER	0.00			X				0	0	0
(6) **JAMES ERIC BARNWELL**	0.00									
DIRECTOR	0.00	X						0	0	0
(7) **JAYME LOPKO**	0.00									
SECRETARY	0.00			X				0	0	0
(8) **THOMAS CURTIS BARNWELL III**	0.00									
GULLAH CELEBRATION C	0.00	X						0	0	0
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **0**

		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*		**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*		**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*		**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 **0**

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	296,413				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	64,780				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			361,193			
Program Service Revenue			Business Code				
	2a GULLAH CELEBRATION			62,106	62,106		
	b MISC EVENTS			150	150		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			62,256			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			35			35
	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 inc. 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 exps. 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	25,186				
	b Less: direct expenses	8b	24,656				
	c Net income or (loss) from fundraising events			530			
	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	286				
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory			286	286		
Miscellaneous Revenue			Business Code				
	11a PAYROLL LIABILITY WRITE-OFF			37,065			37,065
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			37,065			
	12 **Total revenue.** See instructions			461,365	62,542	0	37,100

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				
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	67,472	33,736	33,736	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	551		551	
10 Payroll taxes	7,312	3,656	3,656	
11 Fees for services (nonemployees):				
a Management				
b Legal	974		974	
c Accounting	9,620		9,620	
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	123,514	123,514		
13 Office expenses	3,419		3,419	
14 Information technology				
15 Royalties				
16 Occupancy	5,241		5,241	
17 Travel	250	250		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	206	206		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,767		3,767	
23 Insurance	3,029	3,029		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
a GULLAH CELEBRATION EXP	69,316	69,316		
b HOUSING ASSISTANCE	21,697	21,697		
c ART MANAGER	12,250	12,250		
d CONTRACT LABOR	5,400	5,400		
e All other expenses	5,998	134	5,538	326
25 Total functional expenses. Add lines 1 through 24e	340,016	273,188	66,502	326
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	36,077	1	106,928
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 38,055			
	b	Less: accumulated depreciation — 10b: 5,172	32,903	10c	32,883
	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		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	68,980	16	139,811
Liabilities	17	Accounts payable and accrued expenses		17	
	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	50,518	25	
	26	**Total liabilities.** Add lines 17 through 25	50,518	26	0
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	18,462	27	139,811
	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		31	
	32	Total net assets or fund balances	18,462	32	139,811
	33	Total liabilities and net assets/fund balances	68,980	33	139,811

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	461,365
2	Total expenses (must equal Part IX, column (A), line 25)	2	340,016
3	Revenue less expenses. Subtract line 2 from line 1	3	121,349
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	18,462
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	139,811

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		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

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

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

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

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

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

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

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

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

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

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

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

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	124,264	176,885	195,617	190,014	361,193	1,047,973
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	124,264	176,885	195,617	190,014	361,193	1,047,973
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,047,973

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	124,264	176,885	195,617	190,014	361,193	1,047,973
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	52	37	32	31	35	187
9 Net income from unrelated business activities, whether or not the business is regularly carried on					36,065	36,065
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,084,225

12 Gross receipts from related activities, etc. (see instructions) **12** 648,144

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) **14** 96.66 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** 99.98 %

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

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

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

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

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	**5**	
6	Other distributions (*describe in Part VI*). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	**8**	
9	Distributable amount for 2022 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

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

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

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

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

Name of organization
NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number
57-1019358

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	TOWN OF HILTON HEAD ONE TOWN CENTER COURT HILTON HEAD SC 29928	$ 214,385	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	BEAUFORT COUNTY PO DRAWER 1228 BLUFFTON SC 29910	$ 68,575	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	GAYLORD & DOROTHY DONNELLEY FOUNDATI 1640 MEETING STREET ROAD SUITE 303 CHARLESTON SC 29405	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	COMMUNITY FOUNDATION OF THE LOWCOUNT 4 NORTHRIDGE DRIVE SUITE A HILTON HEAD ISLAND SC 29926	$ 50,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

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

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

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

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

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

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		**32,883**		**32,883**
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		**5,172**	**5,172**	
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				**32,883**

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**			
b	Donated services and use of facilities	**2b**			
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			**5**	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**			
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			**5**	

Part XIII Supplemental Information.

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

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NATIVE ISLAND BUSINESS & COMMUNITY

Employer identification number

57-1019358

Part I Fundraising Activities.

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

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

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

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

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		REFRESHMENT BOO (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	25,186			25,186
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	25,186			25,186
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	24,656			24,656
	10 Direct expense summary. Add lines 4 through 9 in column (d)				24,656
	11 Net income summary. Subtract line 10 from line 3, column (d)				530

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

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

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV Supplemental Information.

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

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.	2022
Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	Open to Public Inspection

Name of the organization	Employer identification number
NATIVE ISLAND BUSINESS & COMMUNITY	57-1019358

DOING BUSINESS AS - ADDITIONAL NAMES

NIBCAA

FORM 990 - ORGANIZATION'S MISSION

MISSION IS TO IMPROVE THE ECONCOMIC, SOCIAL AND LIVING CONDITIONS OF LOW-INCOME RESIDENTS OF HILTON HEAD ISLAND AND NEIGHBORING COMMUNITIES AND TO RAISE AWARENESS OF HILTON HEAD'S INDIGENOUS AFRICAN AMERICAN COMMUNITY'S ARTS, CRAFTS, AND FOOD CULTURE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return

NATIVE ISLAND BUSINESS & COMMUNITY

Identifying number

57-1019358

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	3,747
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	COMPUTERS	3,747	3,747

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,747
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	3,747
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	3,747

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	20
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	20
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

THERE ARE NO AMOUNTS FOR PAGE 2

NATIVEISLAN Native Island Business & Community 08/14/2023
57-1019358
FYE: 12/31/2022

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Section 179 Expense:												
3	Computers	3/18/22	3,747		X	X	N/A	5	HY	200DB	0	3,747
			3,747				N/A				0	3,747
5-year GDS Property:												
3	Computers	3/18/22	N/A*		X	X	0	5	HY	200DB	0	0
			0				0				0	0
Prior MACRS:												
1	GATEWAY COMPUTER	4/17/12	725			X	362	5	HY	200DB	725	0
2	Asset	6/15/17	700			X	350	5	HY	200DB	680	20
			1,425				712				1,405	20
	Grand Totals		5,172				712				1,405	3,767
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		5,172				712				1,405	3,767

*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

SC Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	SC Prior	SC Current	Federal Current	Difference Fed - SC
Section 179 Expense:								
3	Computers	3/18/22	3,747	N/A	0	3,747	3,747	0
			3,747	N/A	0	3,747	3,747	0
5-year GDS Property:								
3	Computers	3/18/22	N/A*	0	0	0	0	0
			0	0	0	0	0	0
Prior MACRS:								
1	GATEWAY COMPUTER	4/17/12	725	725	725	0	0	0
2	Asset	6/15/17	700	700	660	40	20	-20
			1,425	1,425	1,385	40	20	-20
	Grand Totals		5,172	1,425	1,385	3,787	3,767	-20
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		5,172	1,425	1,385	3,787	3,767	-20

*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

NATIVEISLAN Native Island Business & Community 08/14/2023
57-1019358
FYE: 12/31/2022

AMT Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Section 179 Expense:												
3	Computers	3/18/22	3,747		X	X	N/A	5	HY	200DB	0	3,747
			3,747				N/A				0	3,747
5-year GDS Property:												
3	Computers	3/18/22	N/A*		X	X	0	5	HY	200DB	0	0
			0				0				0	0
Prior MACRS:												
1	GATEWAY COMPUTER	4/17/12	725			X	362	5	HY	200DB	725	0
2	Asset	6/15/17	700			X	350	5	HY	200DB	680	20
			1,425				712				1,405	20
	Grand Totals		5,172				712				1,405	3,767
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		5,172				712				1,405	3,767

*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

NATIVEISLAN Native Island Business & Community 08/14/2023

57-1019358

Bonus Depreciation Report

FYE: 12/31/2022

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	GATEWAY COMPUTER	4/17/12	725		0	0	363	362
2	Asset	6/15/17	700		0	0	350	350
3	Computers	3/18/22	3,747		3,747	0	0	0
	Grand Total		5,172		3,747	0	713	712

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	1	GATEWAY COMPUTER	0	0	0
Page 1	1	2	Asset	20	20	0
Page 1	1	3	Computers	3,747	3,747	0
				3,767	3,767	0

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	GATEWAY COMPUTER	4/17/12	725	0	0
2	Asset	6/15/17	700	0	0
3	Computers	3/18/22	3,747	0	0
			5,172	0	0
	Grand Totals		5,172	0	0

Asset	Description	Date In Service	Cost	SC
Prior MACRS:				
1	GATEWAY COMPUTER	4/17/12	725	0
2	Asset	6/15/17	700	0
3	Computers	3/18/22	3,747	0
			5,172	0
	Grand Totals		5,172	0

Form **990**

Event Income and Deduction Worksheet

Description **MERCHANDISE SALES**

2022

Name
NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number
57-1019358

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	**1.**	**286**
2. Advertising income	**2.**	
3. Circulation income	**3.**	
4. Other income	**4.**	
5. Returns and allowances	**5.**	
6. Contributions received	**6.**	
7. Total revenue. Add lines 1 through 6	**7.**	**286**
8. Cost of Goods Sold	**8.**	
9. Employment Expense	**9.**	
10. Fees for services	**10.**	
11. Indirect Expense	**11.**	
12. Depreciation Expense	**12.**	
13. Exempt Activity Expense	**13.**	
14. Fundraising Expense	**14.**	
15. Total expenses. Add lines 8 through 14	**15.**	
16. Net Income/Loss. Line 7 minus Line 15	**16.**	**286**

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)
- ☐ Part VIII, Exploited Activities
- ☐ Part IX, Advertising Income

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form **990**

Event Income and Deduction Worksheet

Description **REFRESHMENT BOOTH**

2022

Name
NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number
57-1019358

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	**1.**	**25,186**
2. Advertising income	**2.**	
3. Circulation income	**3.**	
4. Other income	**4.**	
5. Returns and allowances	**5.**	
6. Contributions received	**6.**	
7. Total revenue. Add lines 1 through 6	**7.**	**25,186**
8. Cost of Goods Sold	**8.**	**24,656**
9. Employment Expense	**9.**	
10. Fees for services	**10.**	
11. Indirect Expense	**11.**	
12. Depreciation Expense	**12.**	
13. Exempt Activity Expense	**13.**	
14. Fundraising Expense	**14.**	
15. Total expenses. Add lines 8 through 14	**15.**	**24,656**
16. Net Income/Loss. Line 7 minus Line 15	**16.**	**530**

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	**24,656**
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	**24,656**

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)
- ☐ Part VIII, Exploited Activities
- ☐ Part IX, Advertising Income

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning , ending

2021 & 2022

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number

57-1019358

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	36,177	64,780	28,603
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	153,837	296,413	142,576
	4. Program service revenue	4.	46,775	62,256	15,481
	5. Investment income	5.	31	35	4
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.		530	530
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.		286	286
	11. Other revenue	11.		37,065	37,065
	12. **Total revenue.** Add lines 1 through 11	12.	236,820	461,365	224,545
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	94,239	75,335	-18,904
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	7,845	10,594	2,749
	19. Occupancy, rent, utilities, and maintenance	19.	4,835	5,241	406
	20. Depreciation and Depletion	20.	40	3,767	3,727
	21. Other expenses	21.	143,118	245,079	101,961
	22. **Total expenses.** Add lines 13 through 21	22.	250,077	340,016	89,939
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	-13,257	121,349	134,606
Other Information	24. Total exempt revenue	24.	236,820	461,365	224,545
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	46,806	99,642	52,836
	27. Total assets	27.	68,980	139,811	70,831
	28. Total liabilities	28.	50,518		-50,518
	29. Retained earnings	29.	18,462	139,811	121,349
	30. Number of voting members of governing body	30.	9	8	
	31. Number of independent voting members of governing body	31.	9	8	
	32. Number of employees	32.	2	2	
	33. Number of volunteers	33.	50	18	

Form **990T**

Two Year Comparison Report

For calendar year 2022, or tax year beginning , ending

2021 & 2022

Name

Taxpayer Identification Number

NATIVE ISLAND BUSINESS & COMMUNITY **57-1019358**

			2021	2022	Differences
Business Taxable Income	**1.** Number of unrelated business activities for this return	1.	1	1	
	2. Unrelated business taxable income from all trades	2.			
	3. Charitable contributions	3.			
	4. Section 199A deduction (trusts only)	4.			
	5. Taxable income before NOL loss	5.			
	6. Net operating loss (pre-2018)	6.			
	7. Specific deduction	7.		1,000	1,000
	8. Unrelated business taxable income.	8.			
Tax & Credits	**9.** Income tax (corporate or trust)	9.			
	10. Proxy tax	10.			
	11. Other taxes	11.			
	12. Total taxes	12.			
	13. Other credits	13.			
	14. General business credit	14.			
	15. Credit for prior year minimum tax	15.			
	16. Total credits	16.			
	17. Net tax after credits	17.			
	18. Recapture taxes and 965 tax	18.			
	19. Total Taxes	19.			
Due/Refund	**20.** Prior year overpayment and estimated tax payments	20.			
	21. Payment made with extension	21.			
	22. Backup withholding and foreign withholding	22.			
	23. Other payments	23.			
	24. Total payments	24.			
	25. Balance due/(Overpayment)	25.			
	26. Overpayment applied to next year	26.			
	27. Penalties	27.			
	28. Total due/(Refund)	28.			
	29. Activity Losses NOL (Post-2017)	29.			

Form **SchA** (990T)

Two Year Comparison for Unrelated Business Activity

For calendar year 2022, or tax year beginning , ending

2021 & 2022

Organization Name
NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number
57-1019358

Activity: **UNRELATED BUSINESS ACTIVITY**

Unincorporated Business Income Tax Code: **624100**

			2021	2022	Differences
Revenue	**1.** Gross profit/loss on business activities	**1.**			
	2. Capital gains/losses	**2.**			
	3. Income/loss from partnerships and S corporations	**3.**			
	4. Rental income (net of expense)	**4.**			
	5. Unrelated debt-financed income (net of expense)	**5.**			
	6. Interest, and other income from controlled organizations (net of expense)	**6.**			
	7. Investment income of specific organizations (net of expense)	**7.**			
	8. Exploited exempt activity income (net of expense)	**8.**			
	9. Advertising income (net of expense)	**9.**			
	10. Other income	**10.**			
	11. Total trade or business income. Combine lines 1 through 10	**11.**			
Expenses	**12.** Compensation of officers, directors, and trustees	**12.**			
	13. Other salaries and wages	**13.**			
	14. Repairs and maintenance	**14.**			
	15. Bad debts	**15.**			
	16. Interest	**16.**			
	17. Taxes and licenses	**17.**			
	18. Depreciation and Depletion	**18.**			
	19. Contributions to deferred compensation plans	**19.**			
	20. Employee benefit programs	**20.**			
	21. Other deductions	**21.**			
	22. Total deductions. Add lines 12 through 22	**22.**			
	23. Taxable income before deductions. Subtract line 23 from 11	**23.**			
	24. Deductible losses	**24.**			
	25. Unrelated business taxable income (loss)	**25.**			

Form **990**

Tax Projection Worksheet

2022 & 2023

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Taxpayer Identification Number

57-1019358

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	64,780	64,780	
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	296,413	296,413	
	4. Program service revenue	4.	62,256	62,256	
	5. Investment income	5.	35	35	
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.	530	530	
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.	286	286	
	11. Other revenue	11.	37,065	37,065	
	12. **Total revenue.** Add lines 1 through 11	12.	461,365	461,365	
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	75,335	75,335	
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	10,594	10,594	
	19. Occupancy, rent, utilities, and maintenance	19.	5,241	5,241	
	20. Depreciation and Depletion	20.	3,767	3,767	
	21. Other expenses	21.	245,079	245,079	
	22. **Total expenses.** Add lines 13 through 21	22.	340,016	340,016	
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	121,349	121,349	
Other	24. Total exempt revenue	24.	461,365	461,365	
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	99,642	99,642	
	27. Total assets	27.	139,811	139,811	
	28. Total liabilities	28.			
	29. Retained earnings	29.	139,811	139,811	
	30. Number of voting members of governing body	30.	8	8	
	31. Number of independent voting members of governing body	31.	8	8	
	32. Number of employees	32.	2	2	
	33. Number of volunteers	33.	18	18	

Form **990T** | **Tax Projection Worksheet** | **2022 & 2023**

Name: **NATIVE ISLAND BUSINESS & COMMUNITY**

Taxpayer Identification Number: **57-1019358**

			2022	2023	Differences
Business Income	**1.** Unrelated business taxable income from all trades	1.			
	2. Charitable contributions	2.			
	3. Section 199A deduction (trust only)	3.			
	4. Taxable Income before NOL Loss	4.			
	5. Net operating loss (pre-2018)	5.			
	6. Specific deduction	6.	1,000	1,000	
	7. Unrelated business taxable income.	7.	-1,000	-1,000	
Tax & Credits	**8.** Income tax (corporate or trust)	8.			
	9. Proxy taxes	9.			
	10. Other taxes	10.			
	11. Total taxes	11.			
	12. General business credit	12.			
	13. Credit for prior year minimum tax	13.			
	14. Other credits	14.			
	15. Total credits	15.			
	16. Net tax after credits	16.			
	17. Recapture taxes and 965 tax	17.			
	18. Total Taxes	18.			
Due / Refund	**19.** Prior year overpayment and estimated tax payments	19.			
	20. Payment made with extension	20.			
	21. Backup and foreign withholding	21.			
	22. Other payments	22.			
	23. Total payments	23.			
	24. Net due / - refund	24.			

Form **990**

Tax Return History

2022

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Employer Identification Number

57-1019358

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	124,264	176,885	195,617	190,014	361,193	361,193
Membership dues						
Program service revenue	99,765	87,283	174,080	46,775	62,256	62,256
Capital gain or loss						
Investment income	52	37	32	31	35	35
Fundraising revenue (income/loss)	23,325	24,090			530	530
Gaming revenue (income/loss)						
Other revenue	2,364	4,022	3,546		37,351	37,351
Total revenue	249,770	292,317	373,275	236,820	461,365	461,365
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	49,367	69,516	74,255	94,239	75,335	75,335
Professional fees	7,860	6,781	6,924	7,845	10,594	10,594
Occupancy costs	4,158	4,527	2,762	4,835	5,241	5,241
Depreciation and depletion	112	67	41	40	3,767	3,767
Other expenses	222,939	213,204	278,968	143,118	245,079	245,079
Total expenses	284,436	294,095	362,950	250,077	340,016	340,016
Excess or (Deficit)	-34,666	-1,778	10,325	-13,257	121,349	121,349
Total exempt revenue	249,770	292,317	373,275	236,820	461,365	461,365
Total unrelated revenue		206	32			
Total excludable revenue	102,181	91,136	177,626	46,806	99,642	99,642
Total Assets	61,450	60,211	83,014	68,980	139,811	139,811
Total Liabilities	38,278	38,817	51,295	50,518		
Net Fund Balances	23,172	21,394	31,719	18,462	139,811	139,811

Form **990T**

Tax Return History

2022

Name

NATIVE ISLAND BUSINESS & COMMUNITY

Employer Identification Number

57-1019358

* Income shown net of expenses

	2018	2019	2020	2021	2022	2023
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income		**206**				
Total trade or business income.		**206**				
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
BANK INTEREST	$ 35		14			
TOTAL	$ 35					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
CHARITABLE CONTRIBUTIONS	$ 2,050	$	$ 2,050	$
PROPERTY TAXES	1,924		1,924	
SUBSCRIPTIONS & REF MATER	735		735	
COMPUTER & INTERNET	580		580	
BANK & CREDIT CARD FEES	326			326
DUES & MEMBERSHIPS	268	134	134	
GIFTS	115		115	
TOTAL	$ 5,998	$ 134	$ 5,538	$ 326

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
PPP FORGIVENESS	$ 13,453
INDIVIDUAL/BUSINESS CONTRIBUTIONS	2,046
CORPORATE SPONSORSHIPS	2,734
TOWN OF HILTON HEAD	
CASH CONTRIBUTION	214,385
BEAUFORT COUNTY	
CASH CONTRIBUTION	68,575
GAYLORD & DOROTHY DONNELLEY FOUNDATI	
CASH CONTRIBUTION	10,000
COMMUNITY FOUNDATION OF THE LOWCOUNT	
CASH CONTRIBUTION	50,000
TOTAL	$ 361,193

Schedule A, Part II, Line 8(e)

Description	Amount
BANK INTEREST	$ 35
TOTAL	$ 35

Schedule A, Part II, Line 9(e)

Description	Amount
	$
PAYROLL LIABILITY WRITE-OFF	37,065
LESS: DEDUCTIONS	-1,000
TOTAL	$ 36,065

Federal Statements

Schedule A, Part II, Line 12 - Current year

Description	Amount
GULLAH CELEBRATION	$ 62,106
MISC EVENTS	150
MERCHANDISE SALES	286
REFRESHMENT BOOTH	25,186
TOTAL	$ 87,728