2026

Accommodations Tax Funds Request Application

Organization Name: Sea Pines Forest Preserve Foundation

Project/Event Name: Sea Pines Forest Preserve Foundation Leisure Trail

Executive Summary

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

The community of Sea Pines contains approximately 2,200 rental properties and is home to the iconic Harbour Town and Salty Dog. In 2024, approximately 283,000 daily visitor passes were issued to enter the gates of Sea Pines. Visitors from around the country and world travel to Sea Pines to enjoy a variety of nature centric experiences, including the Sea Pines Forest Preserve. The preserve is over 605 acres in size and is the largest tract of undeveloped land remaining on Hilton Head Island. Established by covenant in 1970 the preserve is the embodiment of Charles Fraser's vison for a community co-existing with the environment. The preserve is consistently listed by TripAdvisor as a top thing to do while on Hilton Head Island.

The Sea Pines Forest Preserve Foundation (SPFPF) is requesting \$48,000 to purchase 1,080 tons of processed asphalt millings to improve 4,000 linear feet of existing trail footprint to provide new access for bicyclists and other leisure trail users. In 2023 the SPFPF spent approximately \$40,000 preparing this area to serve as a leisure trail and will spend approximately an additional \$52,000 to install the millings, for new signage, revised maps, etc.

A location analytics platform will be used to place a geofence over the new leisure trail area, thereby allowing the SPFPF to determine the percentage of tourist participation.

The Foundation will also promote the new leisure trail with interested organizations. The new trail will be in a heavily forested setting and contain multiple water views. It will be unique on Hilton Head Island and attractive to a variety of user groups including nearby schools, hikers, runners, bicyclists, bird watchers and more.

2026

Accommodations Tax Funds Request Application

Date Received: 09/05/2025 Time Received: 11:06 AM By: Online Submittal

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

A. SUMMARY OF GRANT REQUEST:

ORGANIZATION NAME: Sea Pines Forest Preserve Foundation

Project/Event Name: Sea Pines Forest Preserve Foundation Leisure Trail

Contact Name: David Henderson Title: Director of Special Projects and Operations

Address: 175 Greenwood Dr, Hilton Head Island, SC 29928

Email Address: wildlife@csaseapines.com Contact Phone: 843-671-1343

Event Date(s): N/A Event Location(s): Sea Pines Forest Preserve

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

This grant would be used to purchase 1,080 tons of processed asphalt millings to improve 4,000 linear feet of existing trail footprint to provide new access and educational opportunities for bicyclists and other leisure trail users. In 2023 the Sea Pines Forest Preserve Foundation spent approximately \$40,000 preparing this area to serve as a leisure trail and will spend approximately \$52,000 in addition to the grant request to install the millings, for new directional signage, revising visitor maps, etc.

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 preserve is the largest tract of undeveloped land remaining on Hilton Head Island and is consistently rated by TripAdvisor as a top 10 thing to do while on the island. The preserve is accessible to the general public (Sea Pines gate fee may be required) and offers a unique natural and historic experience that complements their visit to Hilton Head. Impacts are primarily measured by performing analytics on zip code data from several sources. Additionally, impacts are measured by documenting the number of visitor maps distributed annually and by gauging participation in annual events.

A. Total Number of Physical Tourists Served: 33,500

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: 1,500

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: 5,000

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): 40,000

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

The Sea Pines Forest Preserve uses several sources to document how many visitors attended and their respective zip codes (if available) to quantify the percentage of those visitors who are residents, visitors and tourists. We obtained data from third parties who conduct recreational activities in the preserve, from the annual number of visitor maps distributed within the preserve, from scans of QR codes on interpretative signage and from annual event participation. Data was provided from 2023 to 2025 YTD by Lawton Stables (horseback tours in the preserve) and H2O Sports (boat tours in the preserve). The Sea Pines Resort (wagon tours in the preserve) provided data from 2024 to 2025 YTD. The Sea Pines Forest Preserve Foundation is responsible for printing visitor maps, hosting annual events and reporting data from QR codes scanned from September, 2023 to 2025 YTD.

Lawton Stables brings in approximately 12,000 people into the preserve annually while H2O Sports brings in 6,000 and the Sea Pines Resort 1,350. Annually the Sea Pines Forest Preserve Foundation prints 15,000 visitor maps, hosts approximately 700 people at events and analyzises approximately 1,100 QR code scans. An estimated 3,700 visits occur annually by "regulars".

When calculating the total number of physical tourists served, we used the best data available from the third parties and the Sea Pines Forest Preserve Foundation. Lawton Stables provided zip codes for approximately 5,000 people per year (these are the individuals who made reservations on behalf of their group). H2O Sports provided actual numbers for participation, but they did not have zip code data and estimated tourist participation. The Sea Pines Resort provided wagon ride participation by visitor type. An analysis of Lawton Stables' data determined 95% of trail riders were tourists while H2O Sports estimated tourists comprised 90% of their activities in the preserve. The Sea Pines Resort reported 93% tourist participation. An analysis of QR code scans from interpretative signage determined 98% tourist participation. We aggregated the quantifiable zip code data and assumed 95% of the visitor maps were utilized by tourists. We estimated 0% tourist participation in annual events.

When calculating the total number of physical visitors served we aggregated the quantifiable zip code data and applied it to the other organizations/activities. Visitor participation in annual events was estimated to be 36%.

When calculating the total number of physical residents served we aggregated the quantifiable zip code date and applied it to the other organizations/activities. Resident participation in annual events was estimated to be 64%. We also estimated 3,700 visits occur annually by "regulars" (i.e. residents).

B. DESCRIPTION OF OPERATIONS:

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

The Sea Pines Forest Preserve Foundation is a 501(c)(3) non-profit organization. The primary purposes of the Foundation is to operate a wildlife refuge on Hilton Head Island for the purpose of permanently providing a natural habitat for indigenous plants and animals; to maintain such wildlife refuge for the protection of the animals inhabiting it; and to provide educational programs for guests to the wildlife refuge to acquaint them with the natural beauty of the environment.

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

This grant would be used to purchase 1,080 tons of processed asphalt millings to improve 4,000 linear feet of existing trail footprint to provide new access and educational opportunities for bicyclists and other leisure trail users. In 2023 the Sea Pines Forest Preserve Foundation spent approximately \$40,000 preparing this area to serve as a leisure trail and will spend approximately \$52,000 in addition to the grant request to install the millings, for new directional signage, revising visitor maps, etc.

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

If partial funding is received, the Sea Pines Forest Preserve Foundation will determine if the budget can cover the shortfall. The Foundation previously expended

approximately \$40,000 in 2023 and will spend approximately \$52,000 in addition to the grant request to complete the project. If the budget is unable to cover the shortfall the project would be delayed until additional funds become available.

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

The Sea Pines Forest Preserve is a major tourism draw to Hilton Head. As an example, TripAdvisor consistently lists the Preserve as one of the top attractions on Hilton Head and gives the Preserve a 4.5/5.0 rating. It is an attraction for bird watching, fishing, biking, hiking, photography and others who enjoy a sense of welcome detachment from everyday life that is seldom found in our culture today. The improved access will enhance the guest experience which in turn will result in greater guest satisfaction and yield higher guest return rates to Hilton Head Island.

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

1 - Destination Advertising/Promotion Advertising and promotion of tourism so as to develop and increase tourist attendence through the generation of publicity.	0	%
2 - Tourism-Related Events Promotion of the arts and cultural events.	0	%
3 - Tourism-Related Facilities Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.	100	%
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 %

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ir o H is re in	naccessible to most users. The trail was ffer multiple water views along the wa lilton Head Island. One of the Sea Pin seducation. Several interpretative sig e-located to the new trail and will pron proved access would be available to	access to an area of the preserve currently will be located in a heavily wooded setting and will ay, providing an experience unlike any other on less Forest Preserve Foundation's primary purpose and made possible by our 2024 ATAX Grant will be note natural resource awareness/appreciation. The a variety of other organizations, including abutting os, bicycle rental patrons and race (i.e. marathon)
7. Addit	ional comments. (250 words or less)	
INDING:		
1. Pleas	se describe how the organization is cu	urrently funded (100 words or less)
		intentity funded. (100 words of less)
		intentity funded. (100 words or less)
	he Sea Pines Forest Preserve Found	ation is primarily funded by donations.
	he Sea Pines Forest Preserve Found	
Т		ation is primarily funded by donations.
Т	se also estimate, as a percentage, the	ation is primarily funded by donations. e source of the organization's total annual funding.
Т		ation is primarily funded by donations.
Т	se also estimate, as a percentage, the	ation is primarily funded by donations. e source of the organization's total annual funding. Private Contributions, Donations
Т	se also estimate, as a percentage, the Government Sources Corporate Support, Sponsors Ticket Sales, or Sales	ation is primarily funded by donations. e source of the organization's total annual funding. Private Contributions, Donations 79 and Grants Membership, Dues, Subscriptions
Т	se also estimate, as a percentage, the Government Sources Corporate Support, Sponsors Ticket Sales, or Sales	ation is primarily funded by donations. e source of the organization's total annual funding. Private Contributions, Donations 79 and Grants

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:

2022 - Previous FY 1

2024 - Previous FY 1

2023 - 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:

2020 - Previous FY 1

2023 - Previous FY 2

2022 - Previous FY 1

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.

2024 \$38,722.00 Sea Pines Forest Preserve Foundation Interpretive Signage

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)

ATAX funds were used to produce twenty-four new interpretative signs for the Sea Pines Forest Preserve, including 1) research, 2) layout, 3) fabrication and 4) installation. Each sign has a QR code that links to a website page containing all the signage in one place. All our objectives were achieved.

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

This project is impactful in several ways. First, our continued stewardship of the Sea Pines Forest Preserve reinforces our conservation ethic to the community. Second, educating residents, visitors and tourists about the natural environment fosters curiosity/appreciation and enhances their sense of place and guest experience. Lastly, ATAX's support of this project affirms our island community's commitment to natural resource protection thereby fostering a higher quality of life for both residents and guests.

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

Due to unanticipated delays, the amount of data received from the QR codes on the 2024 signage was insufficient for this analysis but will be available in the future. However, we were able to obtain reports from the QR codes on the Shell Ring Signage, which was made possible by a 2022 ATAX Grant. From September 1, 2023, to August 11, 2025, a total of 2,200 scans were made. Of these 2,200 scans, 1,773 contained zip code data that could be analyzed. This analysis revealed 98.5% of the zip codes were tourists, 0.6% were visitors and 0.9% were residents. In addition to South Carolina, mobile devices from 32 other states and the District of Columbia were used to scan the QR code. International devices included Canada, England, Taiwan, Mexico and the Netherlands. The 3 biggest markets were Charlotte, North Carolina, Jacksonville, Florida and Atlanta, Georgia.

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.

The community of Sea Pines contains approximately 2,200 rental properties and is home to the iconic Harbour Town and Salty Dog. In 2024, approximately 283,000 daily visitor passes were issued to enter the gates of Sea Pines. Visitors from around the country and world travel to Sea Pines to enjoy a variety of nature centric experiences, including the Sea Pines Forest Preserve. The preserve is over 605 acres in size and is the largest tract of undeveloped land remaining on Hilton Head Island. Established by covenant in 1970 the preserve is the embodiment of Charles Fraser's vison for a community co-existing with the environment. The preserve is consistently listed by TripAdvisor as a top thing to do while on Hilton Head Island.

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Signature: DAVID W HENDERSON

Title/Position: Director of Special Projects and Operations

Mailing Address: 175 Greenwood Dr, Hilton Head Island, SC 29928

Email Address: wildlife@csaseapines.com

Office Phone Number: 843-671-7827

Home Phone Number:

ATAX EFFECTIVENESS MEASUREMENT

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.

Design Development Design Interpretive Panels for Environmental Information \$ 28,200.00 \$ 28,200.00 \$ 28,200.00	THE PLA	AN	В	BUDGET	АСТ	UAL SPENT	RESULTS When possible, provide planned results vs. actual results, and/or current year vs. prior year results.
Exhibit Panels Panel and Frame Production for 24 Panels Containing Environmental Information. \$ 11,800.00 \$ 10,522.00			\$	28,200.00	\$	28,200.00	Results were as anticipated - 98.5% usage by tourists
Exhibit Panels Panel and Frame Production for 24 Panels Containing Environmental Information. Panel and Frame Production for 24 Panels Containing Environmental Information.			4		4		
24 Panels Containing Environmental Information.			\$	28,200.00	\$	28,200.00	
24 Panels Containing Environmental Information.							
\$ 11,800.00 \$ 10,522.00	24 Pane	els Containing					
			\$	11,800.00	\$	10,522.00	

ATAX EFFECTIVENESS MEASUREMENT

TOPIC	THE PLAN	BUDGET	ACTUAL SPENT	RESULTS
				When possible, provide planned results vs. actual
				results, and/or current year vs. prior year results .
	•			
Total		\$ -	\$ -	
	1	T		
Total		ć	ب	

Total Budget to Actual

\$ 40,000.00 \$

38,722.00

Sea Pines Forest Preservation Foundation

ATAX Grant Application, 2026

A Resolution was brought before the Sea Pines Forest Preservation Foundation, Board of Trustees, Tuesday, September 2, 2025. The Resolution was to gain approval to submit the ATAX Grant Application, 2026.

The Board of Trustees approved the Resolution, as follows:

"**RESOLVED**, Sea Pines Forest Preserve Foundation, Board of Trustees, voted and approved submittal of an ATAX Grant Application, 2026, seeking funds to purchase asphalt millings to improve 4,000 feet of existing trail footprint, to provide new access for bicyclists and other leisure trail users, in the Sea Pines Forest Preserve".

The vote of this Resolution to be ratified at the next meeting of the Sea Pines Forest Preserve Foundation, Board of Trustees, date to be determined.

Sea Pines Forest Preserve Foundation Proposed Budget for the Year Ending December 31, 2026

	Preliminary Proposed Budget December 31, 2026	
Revenues		_
Donations		
Donations	\$	110,000
Sea Pines CSA Contribution		97,371
Sea Pines Resort Donation		40,000
Permit Fees		200
Trail Fees		15,000
Apparel Sales		3,500
Fundraising Events		45,000
Pavillion Rental		100
Total Revenues		311,171
Expenses		
Ranger Wages & Benefits		172,106
General & Administrative		8,300
Surveillance		1,000
Operating Supplies		1,500
Equipment Repair & Maintenance		5,700
Printing		7,200
Tree/Environment Enhancement		6,000
Land Management Plan		25,000
Tree Removal		6,500
Utilities		5,000
Portable Restrooms		4,800
Forest Preserve Events		15,500
Total Expenses		258,606
Other Income/ (Expense)		_
Unrealized Gain/(Loss)		-
Interest		11,000
Depreciation		(21,151)
Leisure Trail Project		(100,000)
ATAX Grant		-
Total Other Income/ (Expense)		(110,151)
		·
Excess of Revenues Over/(Under) Expenses	<u>\$</u>	(57,586)

Community Services Associates, Inc.

Sea Pines - CSA : Forest Preserve

Income Statement From Jan 2025 to Jul 2025

Financial Row	Amount
Ordinary Income/Expense	
Income	
4320 - Donations	
4320 - Donations	\$52,175.92
4324 - Sea Pines Resort Opt Out Program	\$10,343.82
Total - 4320 - Donations	\$62,519.74
4410 - Trail Fees	\$12,216.97
4420 - Merchandise Sales	\$1,986.00
4430 - Fundraising Events	\$20,747.89
4812 - Fish Island Pavillon Rental	\$150.00
Total - Income	\$97,620.60
Gross Profit	\$97,620.60
Expense	
5100 - Salaries & Benefits	\$30,868.55
5101 - Overtime	\$881.39
5103 - Medical Insurance	\$5,914.24
5104 - Workers Compensation	\$905.96
5105 - FICA	\$2,282.26
5106 - Unemployment	\$94.50
5108 - 401k Match	\$1,232.87
5120 - Laundry & Uniforms	\$516.43
5122 - Accounting Services	\$3,640.00
5130 - Technology Services	\$1,262.24
5140 - Insurance	\$698.00
5163 - Operating Supplies	\$82.52
5183 - Equipment Repair & Maintenance	\$485.31
5640 - License & Permits	\$51.85
5720 - Tree/Environment Enhancement	\$4,500.00
5722 - Land Management Plan	\$9,236.29
5750 - New Signage	\$475.00
5900 - Utilities	\$4,542.38
5902 - Portable Restrooms	\$2,766.57
5930 - Forest Preserve Events	\$4,138.02
8200 - Engineering	\$6,980.00
Total - Expense	\$81,554.38
Net Ordinary Income	\$16,066.22
Other Income and Expenses	
Other Income	
7000 - Unrealized Gain or Loss	\$2,560.37
7075 - Interest Income	\$6,030.09
7230 - Governmental Grant	\$38,722.00
Total - Other Income	\$47,312.46
Other Expense	
6000 - Depreciation	\$12,338.06
Total - Other Expense	\$12,338.06
Net Other Income	\$34,974.40
Net Income	\$51,040.62

Sea Pines Forest Preserve Foundation Proposed Budget for the Year Ending December 31, 2025

	Actual ember 31, 2024	ı	roposed Budget ember 31, 2025	ariance Budget
Revenues				
Donations				
Donations	\$ 109,788	\$	110,000	\$ (212)
Sea Pines CSA Contribution	-		97,371	(97,371)
Sea Pines Resort Donation	66,195		40,000	26,195
Permit Fees	-		200	(200)
Trail Fees	20,345		15,000	5,345
Apparel Sales	3,232		3,500	(268)
Fundraising Events	66,229		45,000	21,229
Pavillion Rental	50		100	(50)
Total Revenues	265,839		311,171	(45,332)
Expenses				
Ranger Wages & Benefits	74,082		172,106	98,024
General & Administrative	7,471		8,300	829
Surveillance	902		1,000	98
Operating Supplies	1,328		1,500	172
Small Tools	17		-	(17)
Equipment Repair & Maintenance	5,684		5,700	16
Printing	7,169		7,200	31
Tree/Environment Enhancement	5,672		6,000	328
Land Management Plan	39,577		40,000	423
Tree Removal	6,375		6,500	125
Utilities	4,862		5,000	138
Portable Restrooms	4,236		4,800	564
Forest Preserve Events	15,897		15,500	(397)
Total Expenses	173,272		273,606	100,334
Other Income/ (Expense)				
Unrealized Gain/(Loss)	12,246		-	12,246
Interest	11,951		11,000	951
Depreciation	(21,151)		(21,151)	-
Fish Island Restrooms	(22,750)		-	(22,750)
Interpretive Signage	(39,351)		-	(39,351)
Wildflower Field Fence	(22,993)		-	(22,993)
Storm Preparation and Recovery	(16,051)		-	(16,051)
The Meadow Project	(15,400)		-	(15,400)
Total Other Income/ (Expense)	(113,499)		(10,151)	(103,348)
Excess of Revenues Over/(Under) Expenses	\$ (20,932)	\$	27,414	\$ (48,346)

Community Services Associates, Inc.

Sea Pines - CSA: Forest Preserve

Balance Sheet End of Jul 2025

Total Fixed Assets Other Assets 1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets	\$412,425.74 \$140,048.98 \$32,823.32
Bank 1000 - Sea Pines Forest Preserve - Operating - Sea Pines Forest Preserve 1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve 1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve Total Bank Other Current Asset Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$140,048.98
1000 - Sea Pines Forest Preserve - Operating - Sea Pines Forest Preserve 1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve 1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve Total Bank Other Current Asset Undeposited Funds Total Other Current Assets Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$140,048.98
1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve 1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve Total Bank Other Current Asset Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total Other Assets Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$140,048.98
Total Bank Other Current Asset Undeposited Funds Total Other Current Asset Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	
Total Bank Other Current Asset Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$32,823,32
Other Current Asset Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	ψ0=,0=0.0=
Undeposited Funds Total Other Current Asset Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$585,298.04
Total Other Current Assets Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total Other Assets Current Liabilities Accounts Payable 2400 - Interco AP CSA	
Total Current Assets Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$280.00
Fixed Assets 1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$280.00
1600 - Land 1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$585,578.04
1610 - Buildings and Facilities 1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	
1620 - Furniture Fixtures and Equipment 1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$62,300.00
1699 - Accumulated Depreciation Total Fixed Assets Other Assets 1100 - SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$187,880.64
Total Fixed Assets Other Assets 1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$113,437.59
Other Assets 1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	(\$184,298.35)
1100 -SPFP - Investment Cost - Sea Pines Forest Preserve 1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$179,319.88
1120 - Unrealized gain/ (loss) Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	
Total Other Assets Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$256,831.72
Total ASSETS Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	(\$8,059.05)
Liabilities & Equity Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$248,772.67
Current Liabilities Accounts Payable 2400 - Interco AP CSA	\$1,013,670.59
Accounts Payable 2400 - Interco AP CSA	
2400 - Interco AP CSA	
Total Accounts Payable	\$20,482.75
rotal rotourito i ayabio	\$20,482.75
Total Current Liabilities	\$20,482.75
Equity	
3060 - Fund Balance - Beach Trust	\$56,690.27
Retained Earnings	\$885,456.95
Net Income	\$51,040.62
Total Equity	\$993,187.84
Total Liabilities & Equity	\$1,013,670.59

Community Services Associates, Inc. Sea Pines - CSA : Forest Preserve

Income Statement

From Jan 2024 to Dec 2024

Financial Row	Amount
Ordinary Income/Expense	
Income	
4320 - Donations	
4320 - Donations	\$109,788.59
4324 - Sea Pines Resort Opt Out Program	\$66,195.07
Total - 4320 - Donations	\$175,983.66
4410 - Trail Fees	\$20,345.00
4420 - Merchandise Sales	\$3,232.00
4430 - Fundraising Events	\$66,228.72
4812 - Fish Island Pavillon Rental	\$50.00
Total - Income	\$265,839.38
Gross Profit	\$265,839.38
Expense	
5100 - Salaries & Benefits	\$55,299.93
5101 - Overtime	\$2,242.01
5103 - Medical Insurance	\$9,206.10
5104 - Workers Compensation	\$1,133.00
5105 - FICA	\$4,191.63
5106 - Unemployment	\$103.30
5108 - 401k Match	\$1,905.92
5122 - Accounting Services	\$2,800.00
5130 - Technology Services	\$1,236.29
5133 - Surveillance	\$901.60
5140 - Insurance	\$698.00
5151 - Legal Fees	\$770.00
5163 - Operating Supplies	\$1,327.53
5165 - Small Tools	\$17.11
5183 - Equipment Repair & Maintenance	\$5,684.39
5290 - Property Taxes	\$1,914.40
5540 - Printing	\$6,981.22
5640 - License & Permits	\$51.85
5700 - Trail Map Printing	\$188.23
5720 - Tree/Environment Enhancement	\$5,671.53
5722 - Land Management Plan	\$39,576.91
5730 - Tree Trimming	\$6,375.00
5900 - Utilities	\$4,862.57
5902 - Portable Restrooms	\$4,236.36
5930 - Forest Preserve Events	\$15,897.16
8200 - Engineering	\$22,750.00
8350 - Repairs/Remodels	\$77,744.58
Total - Expense	\$273,766.62
Net Ordinary Income	(\$7,927.24)
Other Income and Expenses	
Other Income	
7000 - Unrealized Gain or Loss	\$12,246.49
7075 - Interest Income	\$11,950.66
Total - Other Income	\$24,197.15
Other Expense	
6000 - Depreciation	\$21,150.96
6620 - Hurricane Debby	\$552.96
6621 - Hurricane Helene	\$15,498.12
Total - Other Expense	\$37,202.04
Net Other Income	(\$13,004.89)
Net Income	(\$20,932.13)

Community Services Associates, Inc.

Sea Pines - CSA : Forest Preserve

Balance Sheet

End of Dec 2024

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1000 - Sea Pines Forest Preserve - Operating - Sea Pines Forest Preserve	\$397,865.83
1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve	\$140,042.04
1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve	\$28,272.09
Total Bank	\$566,179.96
Other Current Asset	
Undeposited Funds	\$210.00
Total Other Current Asset	\$210.00
Total Current Assets	\$566,389.96
Fixed Assets	
1600 - Land	\$62,300.00
1610 - Buildings and Facilities	\$187,880.64
1620 - Furniture Fixtures and Equipment	\$113,437.59
1699 - Accumulated Depreciation	(\$171,960.29)
Total Fixed Assets	\$191,657.94
Other Assets	
1100 -SPFP - Investment Cost - Sea Pines Forest Preserve	\$255,359.80
1120 - Unrealized gain/ (loss)	(\$10,619.42)
Total Other Assets	\$244,740.38
Total ASSETS	\$1,002,788.28
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2400 - Interco AP CSA	\$60,641.06
Total Accounts Payable	\$60,641.06
Total Current Liabilities	\$60,641.06
Equity	
3060 - Fund Balance - Beach Trust	\$56,690.27
Retained Earnings	\$906,389.08
Net Income	(\$20,932.13)
Total Equity	\$942,147.22
Total Liabilities & Equity	\$1,002,788.28

Community Services Associates, Inc. Sea Pines - CSA : Forest Preserve

Income Statement

From Jan 2023 to Dec 2023

Financial Row	Amount
Ordinary Income/Expense	
Income	
4320 - Donations	
4320 - Donations	\$128,846.27
4324 - Sea Pines Resort Opt Out Program	\$111,697.02
Total - 4320 - Donations	\$240,543.29
4400 - Permit Fees	\$200.00
4410 - Trail Fees	\$25,988.00
4420 - Merchandise Sales	\$2,885.00
4430 - Fundraising Events	\$45,900.77
4812 - Fish Island Pavillon Rental	\$150.00
Total - Income	\$315,667.06
Gross Profit	\$315,667.06
Expense	
5100 - Salaries & Benefits	\$40,410.27
5101 - Overtime	\$2,391.62
5103 - Medical Insurance	\$4,177.08
5104 - Workers Compensation	\$1,216.39
5105 - FICA	\$3,194.24
5106 - Unemployment	\$225.68
5108 - 401k Match	\$792.54
5120 - Laundry & Uniforms	\$1,072.02
5122 - Accounting Services	\$2,745.00
5123 - Software Licensing	\$154.08
5130 - Technology Services	\$586.78
5133 - Surveillance	\$861.98
5140 - Insurance	\$912.40
5151 - Legal Fees	\$325.00
5160 - Office Supplies	\$15.15
5161 - Postage & Freight	\$1,361.03
5163 - Operating Supplies	\$1,775.98
5165 - Small Tools	\$532.75
5182 - Building Repairs & Maintenance	\$34.88
5183 - Equipment Repair & Maintenance	\$1,053.96
5250 - Safety Screening	\$89.25
5290 - Property Taxes	\$1,914.40
5430 - Bank Service Charge	\$17.25
5530 - Business Meals	\$67.07
5540 - Printing	\$4,514.04
5640 - License & Permits	\$51.85
5720 - Tree/Environment Enhancement	\$5,695.95
5722 - Land Management Plan	\$34,155.28
5731 - Tree Removal	\$2,736.00
5770 - Merchandise	\$2,623.76
5880 - Signs Repair & Maintenance	\$4,041.95
5900 - Utilities	\$21,130.31
5902 - Portable Restrooms	\$4,769.82
5930 - Forest Preserve Events	\$10,015.22
8250 - Surveying	\$200.00
8300 - Construction	\$53,653.68
8350 - Repairs/Remodels	\$207.00
Total - Expense	\$209,721.66
Net Ordinary Income	\$105,945.40
Other Income and Expenses	

Financial Row	Amount
Other Income	
7000 - Unrealized Gain or Loss	(\$1,000.72)
7075 - Interest Income	\$11,611.99
7200 - Other Income	\$300.00
7230 - Governmental Grant	\$35,000.00
Total - Other Income	\$45,911.27
Other Expense	
6000 - Depreciation	\$19,084.59
Total - Other Expense	\$19,084.59
Net Other Income	\$26,826.68
Net Income	\$132,772.08

Community Services Associates, Inc.

Sea Pines - CSA : Forest Preserve

Balance Sheet End of Dec 2023

Financial Row	Amount
ASSETS	_
Current Assets	
Bank	
1000 - Sea Pines Forest Preserve - Operating - Sea Pines Forest Preserve	\$425,099.46
1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve	\$140,028.00
1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve	\$19,238.71
Total Bank	\$584,366.17
Other Current Asset	
Undeposited Funds	\$376.00
Total Other Current Asset	\$376.00
Total Current Assets	\$584,742.17
Fixed Assets	
1600 - Land	\$62,300.00
1610 - Buildings and Facilities	\$187,880.64
1620 - Furniture Fixtures and Equipment	\$113,437.59
1699 - Accumulated Depreciation	(\$150,809.33)
Total Fixed Assets	\$212,808.90
Other Assets	
1100 -SPFP - Investment Cost - Sea Pines Forest Preserve	\$252,456.56
1120 - Unrealized gain/ (loss)	(\$22,865.91)
Total Other Assets	\$229,590.65
Total ASSETS	\$1,027,141.72
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2400 - Interco AP CSA	\$64,062.37
Total Accounts Payable	\$64,062.37
Total Current Liabilities	\$64,062.37
Equity	
3060 - Fund Balance - Beach Trust	\$56,690.27
Retained Earnings	\$773,617.00
Net Income	\$132,772.08
Total Equity	\$963,079.35
Total Liabilities & Equity	\$1,027,141.72

Community Services Associates, Inc.

Sea Pines - CSA : Forest Preserve

Balance Sheet

End of Dec 2022

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1000 - Sea Pines Forest Preserve - Operating - Sea Pines Forest Preserve	\$231,971.54
1030 - Sea Pines Forest Preserve - Money Market - Sea Pines Forest Preserve	\$140,014.00
1050 - Sea Pines Forest Preserve - Investment Money Fund - Sea Pines Forest Preserve	\$10,265.45
Total Bank	\$382,250.99
Other Current Asset	
Undeposited Funds	\$20,575.00
Total Other Current Asset	\$20,575.00
Total Current Assets	\$402,825.99
Fixed Assets	
1600 - Land	\$62,300.00
1610 - Buildings and Facilities	\$187,880.64
1620 - Furniture Fixtures and Equipment	\$108,333.69
1699 - Accumulated Depreciation	(\$131,724.74)
Total Fixed Assets	\$226,789.59
Other Assets	
1100 -SPFP - Investment Cost - Sea Pines Forest Preserve	\$249,831.83
1120 - Unrealized gain/ (loss)	(\$21,865.19)
Total Other Assets	\$227,966.64
Total ASSETS	\$857,582.22
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2400 - Interco AP CSA	\$26,974.95
Total Accounts Payable	\$26,974.95
Other Current Liability	
2350 - Other Current Liability	\$300.00
Total Other Current Liability	\$300.00
Total Current Liabilities	\$27,274.95
Equity	
3060 - Fund Balance - Beach Trust	\$56,690.27
Retained Earnings	\$789,548.67
Net Income	(\$15,931.67)
Total Equity	\$830,307.27
Total Liabilities & Equity	\$857,582.22

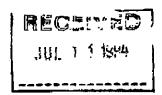
DE ARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR 401 M. PEACHTREE ST. NM ATLANTA, GA 30365

Dates

JUL 0 7 1994

SEA PINES MUSEUM AND FOREST PRESERVE FOUNDATION 176 GREENWOOD DRIVE HILTON HEAD ISLAND, SC 29928



Employer Identification Number: 57-0965915 Case Number: 584131005 Contact Person: JERRY FINKLIN Contact Telephone Number: (404) 331-0172 Accounting Period Ending: December 31 Foundation Status Classification: 509(a)(1) Advance Ruling Period Begins: October 18, 1993 Advance Ruling Period Ends: December 31, 1997 Addendum Applies: Yes

Dear Applicant:

Based on information you supplied: and assuming your operations will be as stated in your application for recognition of exemption: we have determined you are exempt from federal income tax under section 501(a) of the Internal Revanue Code as an organization described in section 501(c)(3).

CSA

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above,

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days: grantors and contributors may continue to rely on the advance determination until He make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

CSA

SEA PINES MUSEUM AND FOREST

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1: 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Bonors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests: legacies: devises: transfers: or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055: 2106: and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990. Return of Organization Exempt From Income Tax. if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail. simply attach the label provided. Check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late; unless there is reasonable -3-

SEA PINES MUSEUM AND FOREST

cause for the delay. However: the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year; whichever is less. We may also charge this penalty if a return is not complete. So; please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter He are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours:

helson an prose

Nelson A. Brooke District Director

Enclosure(s); Addendum Form 872-C -4-

SEA PINES MUSEUM AND FOREST

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers as a charitable contribution for Federal income tax purposes. You should advise your volunteers to this effect.

EXTENDED TO NOVEMBER 17, 2025 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.

OMB No. 1545-0047

Department of the Treasury

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

A For the 2024 calendar year, or tax year beginning and ending C Name of organization D Employer identification number Check if applicable Address change SEA PINES FOREST PRESERVE FOUNDATION Name change 57-0985915 Initial return Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Room/suite Final return/ termin-ated 175 GREENWOOD DRIVE (843)672-1343City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended HILTON HEAD ISLAND, SC 29928 H(a) Is this a group return return
Application
pending F Name and address of principal officer: VICTORIA SHANAHAN X No for subordinates? Yes SAME AS C ABOVE **H(b)** Are all subordinates included? Yes No Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions WWW.SEAPINESLIVING.COM J Website: H(c) Group exemption number K Form of organization: X Corporation L Year of formation: 1993 M State of legal domicile; SC Trust Association Other Part I Summary Briefly describe the organization's mission or most significant activities: APPROXIMATELY 40,000 PERSONS Activities & Governance VISIT THE SEA PINES FOREST PRESERVE ON AN ANNUAL BASIS. 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) Number of independent voting members of the governing body (Part VI, line 1b) 4 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 0 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 300,594. 183,170. Contributions and grants (Part VIII, line 1h) 8 13,159. 26,188. Program service revenue (Part VIII, line 2g) 11,612. 11,951. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 11,246. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 53,614. 11 349,640. 261,894. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 52,408. 74,082. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 163,460. 220,990. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 295,072. 215,868. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 133,772. -33,178.Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** Ы 1,027,141. 1,002,788. Total assets (Part X, line 16) 64,062. 60,641. 21 Total liabilities (Part X, line 26) 三年 963,079. 942,147 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign LEE ANN LEAHY, TREASURER Here Type or print name and title Date PTIN Check Preparer's name Preparer's signature 06/13/25 self-employed P00358837 JANICE A RATICA Paid Firm's name ELLIOTT DAVIS, PLLC Firm's EIN 57-0381582 Preparer 500 EAST MOREHEAD STREET, SUITE 700 Use Only Firm's address CHARLOTTE, NC 28202 Phone no. (704) 333-8881 May the IRS discuss this return with the preparer shown above? See instructions Yes

		0985915	Page 2
Pa			
1	Check if Schedule O contains a response or note to any line in this Part III Briefly describe the organization's mission:	·····	
•	THE FOUNDATION PROVIDES MAINTENANCE AND HABITAT IMPROVEMENTS	TO THE	
	SEA PINES FOREST PRESERVE WHICH ARE FUNDED BY DONATIONS RECE		M
	VISITORS AND RESIDENTS OF SEA PINES.		
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.	.,	X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	Δ No
4	If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as measure	ad hy evnenses	
7	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the to		nd
	revenue, if any, for each program service reported.	riai experiece, ai	
4a	(Code:) (Expenses \$ 285 , 339 • _ including grants of \$) (Revenue \$	16,	391.
	THE FOUNDATION PROVIDES MAINTENANCE AND UPGRADES TO THE SEA	PINES	
	FOREST PRESERVE FUNDED BY DONATIONS RECEIVED FROM VISITORS A		
	RESIDENTS OF SEA PINES. THE SEA PINES FOREST PRESERVE IS OVE		RES
	IN SIZE AND IS THE LARGEST TRACT OF UNDEVELOPED LAND REMAINI		
	HILTON HEAD ISLAND. THE FOUNDATION ALSO OPERATES A WILDLIFE		
	THE PURPOSE OF PERMANENTLY PROVIDING A NATURAL HABITAT FOR I		<u>S</u>
	PLANTS AND ANIMALS AND TO PROVIDE EDUCATIONAL PROGRAMS TO AC GUESTS WITH THE NATURAL BEAUTY OF THE ENVIRONMENT.	QUAINI	
	GOEDID WITH THE NATORAL BEAUTY OF THE ENVIRONMENT.		
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$		
4c	(Code:) (Expenses \$		
4d	Other program services (Describe on Schedule O.)		

432002 12-10-24

Form **990** (2024)

including grants of \$

Total program service expenses

			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	Х	
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		х
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		х
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		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	Ť		
Ü	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
′		7		x
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	-		
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
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		Х
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
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		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
124	Schedule D, Parts XI and XII	12a		х
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	124		
b		10h		х
12	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b 13		X
13				X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	ا ا		Х
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			₹.
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		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		Х
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		Х
		_		_

Form 990 (2024) SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Page 4 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		100	110
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
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			1
	Schedule J	23	Х	1
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			1
	Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			1
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
2 5a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			1
	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			1
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			1
	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,			1
	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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			37
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			v
	"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		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	20		x
24	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		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	32		x
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		<u> </u>
33	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	- 33		
5 +	Part V, line 1	34	Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
-	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		1
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
43300	4 12 10 24	Form	990	(2024)

SEA PINES FOREST PRESERVE FOUNDATION Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			Yes	No						
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,									
	filed for the calendar year ending with or within the year covered by this return 2a 0	1								
_	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b 3a		Х						
3a										
	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			x						
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a								
D	If "Yes," enter the name of the foreign country See instructions for filling year imports for FinCFN Form 114. Persent of Ferrian Penk and Financial Accounts (FDAP)									
E.	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a		Х						
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5a		X						
	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									
oa	any contributions that were not tax deductible as charitable contributions?	6a		х						
h	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).									
а	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		Х						
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b								
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required									
	to file Form 8282?	7c		Х						
d	If "Yes," indicate the number of Forms 8282 filed during the year									
е	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	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?									
h										
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?									
9 Sponsoring organizations maintaining donor advised funds.										
а	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	1								
11	Gross income from members or shareholders									
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	1								
b	amounts due or received from them.)									
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a								
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year									
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	1								
а	Is the organization licensed to issue qualified health plans in more than one state?	13a								
	Note: See the instructions for additional information the organization must report on Schedule O.									
b	Enter the amount of reserves the organization is required to maintain by the states in which the									
	organization is licensed to issue qualified health plans									
С	Enter the amount of reserves on hand									
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?	15		X						
	If "Yes," see the instructions and file Form 4720, Schedule N.									
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X						
	If "Yes," complete Form 4720, Schedule O.									
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities									
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17								
	If "Yes," complete Form 6069.									

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Form 990 (2024) SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Page
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
Sec	tion 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	4			
	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	4			
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		Х
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:				
а	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				37
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)				
40		1		Yes	No X
	Did the organization have local chapters, branches, or affiliates?		10a		
р	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,		40L		
44-	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b	Х	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form Describe on Schedule O the process, if any, used by the organization to review this Form 990.	oriii?	11a	Λ	
b			100	Х	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a 12b	X	
b	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe		120	- 25	
С	on Schedule O how this was done		12c	Х	
13	Did the organization have a written whistleblower policy?	- 1	13		Х
14		[14		X
15	Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independent		. 7		
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
а	The organization's CEO, Executive Director, or top management official		15a	х	
	Other officers or key employees of the organization		15b	Х	
	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		Х
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		
Sec	tion 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 5	01(c)(3)s	only)	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.				
	Own website Another's website X Upon request Other (explain on Schedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest po	licy, and	financ	cial	
	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 VICTORIA SHANAHAN - 843-671-1343				
	175 GREENWOOD DRIVE HILTON HEAD SC 29928				

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- 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.

(A) Name and title	(B) Average hours per week	box	Position (do not check more than one box, unless person is both an officer and a director/trustee)		(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other			
	(list any hours for related organizations below line)	Individual trustee or director	In stit utional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) CHARLES BENNETT PRESIDENT-CSA	1.00 39.00			Х				0.	353,534.	14,229.
(2) VICTORIA SHANAHAN	1.00			Δ				0.	333,334.	14,229.
VICE PRESIDENT & CFO	39.00			x				0.	177,672.	16,845.
(3) DAVID ELLIS	1.00							V		
CHAIRMAN	8.00	Х		X				0.	0.	0.
(4) WILLIAM JOHNSON	1.00				7					
VICE CHAIRMAN	2.00	X		Х				0.	0.	0.
(5) CARY CORBITT	1.00									
SECRETARY	2.00	X		X				0.	0.	0.
(6) LEE ANN LEAHY	2.00	1								
TREASURER	2.00	Х		Х				0.	0.	0.
		-								
		-								

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Form 990 (2024) SEA PINES	FOREST	' P	RE	SE	RV	Ε	FΟ	UNDATION	57-09	85915	Page 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloye	es,	and	Hig	ghes	t C	ompensated Employee	s (continued)		
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	box,	not cl unles	ss per	nore to son is rector	Highest compensated than o s both r/trust employee	an	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensatio from related organizations (W-2/1099-MIS 1099-NEC)	n am s com C/ fr org and	timated nount of other pensation om the anization drelated unizations
4h Outstand							7	0.	531,20	16 3.	1,074.
to Total (add lines 1b and 1c)	I, Section A							0.	531,20	0.	0.
Total number of individuals (including but n compensation from the organization	ot limited to th	ose	liste	d ab	ove)) who	o re	eceived more than \$100,	000 of reportable	· 	() Yes No
 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s For any individual listed on line 1a, is the su 	uch individual									3	Х
and related organizations greater than \$150Did any person listed on line 1a receive or a),000? <i>If</i> "Yes, accrue compen	" <i>coi</i> isatio	<i>mple</i> on fr	ete S om a	<i>che</i> any	<i>dule</i> unre	J fo	or such individualed organization or individ	lual for services		X
rendered to the organization? If "Yes," com Section B. Independent Contractors	plete Schedule	e J fo	or su	ıch p	perso	on .				5	X
Complete this table for your five highest co the organization. Report compensation for	•	-							· · · · · · · · · · · · · · · · · · ·	ensation fro	om
(A) Name and business	address	NC	NE	<u> </u>				(B) Description of s	ervices	(C Comper	
Total number of independent contractors (ii \$100,000 of compensation from the organic	•	ot lim	nitec	d to t	thos 0		ted	above) who received mo	ore than	Form	990 (2024)

Form 990 (2024) SEA PIN
Part VIII Statement of Revenue

		Check if Schedule O contains a response or note to any line in this Part VIII										
				(A)	(B)	(C)	(D)					
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under					
					iunction revenue	business revenue	sections 512 - 514					
SΩ	1 a	Federated campaigns 1a										
Contributions, Gifts, Grants and Other Similar Amounts		Membership dues 1b										
		Fundraising events 1c										
		Related organizations 1d										
		Government grants (contributions) 1e										
utio er (Ť	All other contributions, gifts, grants, and	102 170									
έŧ			183,170.									
d dr	g	Noncash contributions included in lines 1a-1f 1g \$		100 150								
<u>8</u> 0	h	Total. Add lines 1a-1f		183,170.								
			Business Code									
e	2 a	TRAIL & PERMIT FEES	110000	13,159.	13,159.							
Program Service Revenue	b											
Se	С											
a a	d											
ğ	е											
Pro	_	All other program service revenue		4								
	g			13,159.								
$\overline{}$	3	Investment income (including dividends, interes										
	3			11,951.			11,951.					
		/		11,751.			11,,,,,,,,					
	4	Income from investment of tax-exempt bond pr	oceeas									
	5	Royalties	(") D									
		(i) Real	(ii) Personal									
	6 a	Gross rents 6a 50.										
	b	Less: rental expenses 6b 0.										
	С	Rental income or (loss) 6c 50.										
	d	Net rental income or (loss)		50.			50.					
	7 a	Gross amount from sales of (i) Securities	(ii) Other									
		assets other than inventory 7a										
	b	Less: cost or other basis										
<u>a</u>		and sales expenses 7b										
e l	_	Gain or (loss) 7c										
ě		Net gain or (loss)										
<u>κ</u>		Gross income from fundraising events (not										
흏	o a											
0												
Other Revenue		contributions reported on line 1c). See	66 220									
			66,229.									
		Less: direct expenses 8b	15,897.	F0 220			F0 220					
		Net income or (loss) from fundraising events		50,332.			50,332.					
	9 a	Gross income from gaming activities. See										
		Part IV, line 19 9a										
	b	Less: direct expenses9b										
	С	Net income or (loss) from gaming activities										
	10 a	Gross sales of inventory, less returns										
		and allowances 10a	3,232.									
	b	Less: cost of goods sold 10b	0.									
		Net income or (loss) from sales of inventory		3,232.	3,232.							
\dashv		(,	Business Code	,								
sno	11 a											
nec	b											
ella Ver	C											
Miscellaneous Revenue	4	All other revenue										
Σ	_	Total. Add lines 11a-11d										
	12	Total revenue. See instructions		261,894.	16,391.	0.	62,333.					

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

	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	his Part IX(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		одрогосо	gorioral experience	слропосо
•	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	57,542.	57,542.		
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	12,245.	12,245.		
0	Payroll taxes	4,295.	4,295.		
1	Fees for services (nonemployees):				
а	Management				
b	Legal	770.	770.		
С	Accounting	2,800.	2,800.		
d	Lobbying				
е	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 Sch O.)	22,750.	22,750.		
2	Advertising and promotion				
3	Office expenses	8,497.		8,497.	
4	Information technology	1,236.		1,236.	
5	Royalties				
6	Occupancy	11,013.	11,013.		
7	Travel				
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings				
0	Interest				
1	Payments to affiliates				
2	Depreciation, depletion, and amortization	21,151.	21,151.		
3	Insurance	698.	698.		
4	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 0.)	00.101	00.100		
а	REPAIRS	83,429.	83,429.		
b	LANDSCAPING & LAND MANA	51,623.	51,623.		
С	HURRICANE RELATED	16,051.	16,051.		
d	MISCELLANEOUS	972.	972.		
е	All other expenses	205 252	005 000	0.700	
5_	Total functional expenses. Add lines 1 through 24e	295,072.	285,339.	9,733.	
6	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	outoutional campaign and fullulaising solicitation.				

Form **990** (2024)

		Check if Schedule O contains a response or no	te to any	line in this Part X			
		Oncor il ochequie o contains a response of no	ic to any	THE IT THIS FAIT A	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			425,098.	1	397,866.
	2	Savings and temporary cash investments	159,267.	2	168,314.		
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net			376.	4	210.
	5	Loans and other receivables from any current o					
		trustee, key employee, creator or founder, subs					
		controlled entity or family member of any of the				5	
	6	Loans and other receivables from other disquali					
		under section 4958(f)(1)), and persons described				6	
S	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9					9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	363,618.			
	b	Less: accumulated depreciation	10b	171,960.	212,809.	10c	191,658.
	11	Investments - publicly traded securities			229,591.	11	244,740.
	12	Investments - other securities. See Part IV, line			12		
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must equ			1,027,141.	16	1,002,788.
	17	Accounts payable and accrued expenses			64,062.	17	60,641.
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
တ္က	22	Loans and other payables to any current or form	ner office	er, director,			
Liabilities		trustee, key employee, creator or founder, subs	tantial co	ontributor, or 35%			
abi		controlled entity or family member of any of the	se perso	ns		22	
j	23	Secured mortgages and notes payable to unrela	ated third	d parties		23	
	24	Unsecured notes and loans payable to unrelate	d third p	arties		24	
	25	Other liabilities (including federal income tax, pa	yables t	o related third			
		parties, and other liabilities not included on line	s 17-24).	Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			64,062.	26	60,641.
		Organizations that follow FASB ASC 958, che	ck here				
ces		and complete lines 27, 28, 32, and 33.					
an	27	Net assets without donor restrictions				27	
Ва	28	Net assets with donor restrictions				28	
pur		Organizations that do not follow FASB ASC 9	58, che	ck here X			
Ę		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds			0.	29	0.
set	30	Paid-in or capital surplus, or land, building, or ea		i i	0.	30	0.
t As	31	Retained earnings, endowment, accumulated in			963,079.	31	942,147.
Red	32	Total net assets or fund balances			963,079.	32	942,147.
	33	Total liabilities and net assets/fund balances .			1,027,141.	33	1,002,788.

Form **990** (2024)

Part XI Reconciliation of Net Assets

consolidated basis, or both:

Separate basis

	Check if Schedule O contains a response of note to any line in this Fart Ai				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		1,8	
2	Total expenses (must equal Part IX, column (A), line 25)	2		5,0	
3	Revenue less expenses. Subtract line 2 from line 1	3	-3	3,1	78.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	96	3,0	79.
5	Net unrealized gains (losses) on investments	5	1	2,2	46.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	94	2,1	47.
Pa	rt 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 X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	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				
h	Were the organization's financial statements audited by an independent accountant?		2b		Х
			· 🗕 💳		

Both consolidated and separate basis

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis,

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

review, or compilation of its financial statements and selection of an independent accountant?

Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

Consolidated basis

Form **990** (2024)

Х

2c

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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

Open to Public Inspection

Name of the organization

Employer identification number

			ST PRESERVE I				5	/-U9859I5	
Par	t I Reason for Public	Charity Status.	(All organizations must c	omplete th	is part.) S	ee instructions.			
he o	he 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 organi	zation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(ii	i). Enter	the hospital's name,	
	city, and state:								
5	An organization operated	for the benefit of a col	llege or university owned	or operate	ed by a go	vernmental unit	describe	ed in	
	section 170(b)(1)(A)(iv).	Complete Part II.)							
6	A federal, state, or local ge	overnment or governm	nental unit described in	section 17	'0(b)(1)(A)	(v).			
7	${f X}$ $$ An organization that norm	ally receives a substa	ntial part of its support fr	om a gove	rnmental ı	unit or from the	general p	oublic described in	
	section 170(b)(1)(A)(vi). (Complete Part II.)							
8	A community trust describ	ed in section 170(b)	(1)(A)(vi). (Complete Part	: II.)					
9	An agricultural research of	ganization described	in section 170(b)(1)(A)(i	x) operate	ed in conju	inction with a lar	nd-grant	college	
	or university or a non-land	grant college of agric	ulture (see instructions).	Enter the r	name, city,	, and state of the	e college	or	
	university:								
10	An organization that norm	ally receives (1) more	than 33 1/3% of its supp	ort from co	ontribution	ns, membership	fees, and	d gross receipts from	
	activities related to its exe	mpt functions, subjec	t to certain exceptions; a	and (2) no i	more than	33 1/3% of its s	support fr	om gross investment	
	income and unrelated bus	iness taxable income	(less section 511 tax) fro	m busines	ses acquir	red by the organ	nization a	fter June 30, 1975.	
	See section 509(a)(2). (Co	omplete Part III.)							
11	An organization organized	and operated exclusi	vely to test for public sat	ety. See	section 50)9(a)(4).			
12	An organization organized	· · · · · · · · · · · · · · · · · · ·				•			
	more publicly supported of	rganizations describe	d in section 509(a)(1) o	r section 5	509(a)(2).	See section 50 9	9(a)(3). C	check the box on	
	lines 12a through 12d tha	describes the type of	f supporting organization	and comp	olete lines	12e, 12f, and 12	2g.		
а			upervised, or controlled	, , ,	•			•	
	the supported organizat	ion(s) the power to req	gularly appoint or elect a	majority o	f the direc	tors or trustees	of the su	pporting	
	organization. You must	complete Part IV, Se	ections A and B.						
b	Type II. A supporting or	ganization supervised	or controlled in connect	ion with its	supporte	d organization(s	s), by hav	ing	
	control or management	of the supporting orga	anization vested in the sa	ame persor	ns that cor	ntrol or manage	the supp	orted	
	organization(s). You mu	st complete Part IV,	Sections A and C.						
С		•	g organization operated		•	•	integrate	d with,	
		• • • • • • • • • • • • • • • • • • • •). You must complete F	•	-	•			
d	• •		orting organization oper			• •	•	. ,	
	•	•	ation generally must sati	•		•	n attentiv	reness	
	•	•	nplete Part IV, Sections	•					
е			written determination from			Type I, Type II,	Type III		
	, ,	• •	nally integrated supporting	ng organiza	ation.				
	Enter the number of supported								
g	Provide the following information (i) Name of supported	on about the supporte	d organization(s). (iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of m	onetany	(vi) Amount of other	
	organization	(11) =114	(described on lines 1-10	in your governi	ng document?	support (see instr	•	support (see instructions)	
	3		above (see instructions))	Yes	No				

(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your govern	anization listed ing document?	(v) Amount of monetary	(vi) Amount of other
organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)
Total						
LUA For Department Reduction A	at Natice are the In	structions for Form 000	or 000 E7	10000	. 04 44 05 Cobo	dula A (Form 000) 2024

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.)

	fails to qualify under the tests listed below, please complete Part III.)							
Sec	tion A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total	
1	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	189,189.	434,924.	138,761.	300,594.	183,170.	1246638.	
2	Tax revenues levied for the organ-							
	ization'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	189,189.	434,924.	138,761.	300,594.	183,170.	1246638.	
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)						498,632.	
	Public support. Subtract line 5 from line 4.						748,006.	
Sec	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total	
7	Amounts from line 4	189,189.	434,924.	138,761.	300,594.	183,170.	1246638.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	378.	1,637.	8,838.	11,762.	12,001.	34,616.	
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on	257.	16,187.	46,278.	10,835.	50,332.	123,889.	
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						1405143.	
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	22,638.	
13	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax	ear as a section 5	D1(c)(3)		
	organization, check this box and stop							
Sec	tion C. Computation of Publi							
14	Public support percentage for 2024 (I	ine 6, column (f), d	ivided by line 11, o	column (f))		14	53.23 %	
15	Public support percentage from 2023					15	56.62 %	
16a	33 1/3% support test - 2024. If the					ore, check this box		
	stop here. The organization qualifies						v	
b	33 1/3% support test - 2023. If the							
17a	and stop here. The organization qualifies as a publicly supported organization							
	and if the organization meets the fact							
	meets the facts-and-circumstances te					vi new and organiz		
h	10% -facts-and-circumstances test	•			•			
~	more, and if the organization meets the							
	organization meets the facts-and-circu							
18								
	8 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							

Schedule A (Form 990) 2024

Schedule A (Form 990) 2024 SEA PINES FOREST PRESERVE FOUNDATION 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 be Section A. Public Support	pelow, please comp	plete Part II.)				
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 per- formed, 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 bus- iness under section 513						
4 Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	(4) 2020	(b) ZOZ I	(C) EUEE	(4) 2020	(6) 2024	(i) rotai
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 t	he organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organization	on,
check this box and stop here	·····					
Section C. Computation of Publ	ic Support Per	rcentage				
15 Public support percentage for 2024	line 8, column (f), a	divided by line 13, o	column (f))		15	%
16 Public support percentage from 202					16	%
Section D. Computation of Inve	stment Income	e Percentage				
17 Investment income percentage for 2	.024 (line 10c, colu	mn (f), divided by li	ne 13, column (f))		17	%
18 Investment income percentage from						%
19a 33 1/3% support tests - 2024. If the						
more than 33 1/3%, check this box a	and stop here. The	e organization quali	fies as a publicly s	supported organiz	ation	
b 33 1/3% support tests - 2023. If the						
line 18 is not more than 33 1/3%, che 20 Private foundation. If the organization						

Т..

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
За		
Sa		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
-		
8		
9a		
9b		
9c		
10a		
46.		
10b	- 000\	

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Pa	t IV Supporting Organizations (continued)			
	Has the association as a state of a sixty of the following state of the following state of the sixty of the s		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	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		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		103	140
•				
	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	4		
<u>Sac</u>	the supported organization(s). tion D. All Type III Supporting Organizations	_ 1		
566	tion B. 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		
Sec	tion 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 instruction	ns).		
а	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.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental			
·	entity (see instructions).			
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
			103	140
а	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			

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI. b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

2b

За

432025 01-14-25

these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

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

	All other Type III non-functionally integrated supporting organizations must co	mpiet		(B) Current Year
Secti	on A - Adjusted Net Income		(A) Prior 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		
Secti	on 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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		
Secti	on 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 i	ntegra	ited Type III supporting oras	anization (see

Schedule A (Form 990) 2024

instructions).

Schedule A (Form 990) 2024

e Excess from 2024

Schedule A (Form 990) 2024

Schedule A

Identification of Excess Contributions Included on Part II, Line 5

2024

** Do Not File **

*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
SEA PINES RESORT	426,044.	397,941.
SEA PINES ARCHITECTURAL REVIEW CORPORATION	50,000.	21,897.
CAROLINA ENERGY HEDGING LIMITED CO.	35,000.	6,897.
NANNELLYN LLOYD	100,000.	71,897.
Total Excess Contributions to Schedule A, Part II, Line 5		498,632.

Schedule B (Form 990)

Schedule of Contributors

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

Name of the organization

Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

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).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

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	SEA PINES RESORT, LLC POST OFFICE BOX 7000 HILTON HEAD ISLAND, SC 29938	\$66,195.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
400,550,040		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Name of organization **Employer identification number** SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

(Rev. December 2024) 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

Open to Public Inspection

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

Par	t I Organizations Maintaining Donor Advised		or Accour	nts. Complete if the	
	organization answered "Yes" on Form 990, Part IV, line	6.		•	
		(a) Donor advised funds	(b) Fur	nds and other accounts	3
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 wi	riting that the assets held in donor advis	sed funds		
	are the organization's property, subject to the organization's ex	xclusive legal control?		Yes	No
6	Did the organization inform all grantees, donors, and donor adv	visors 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
Par	t II Conservation Easements. Complete if the orga	anization answered "Yes" on Form 990,	Part IV, line 7		
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).			
	Preservation of land for public use (for example, recreation	on or education) Preservation or	f a historically	important land area	
	Protection of natural habitat	Preservation of	f a certified hi	storic structure	
	Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation contribution in the form	of a conserva	tion easement on the I	ast
	day of the tax year.			Held at the End of the T	ax Year
а	Total number of conservation easements		2a		
b	Total acreage restricted by conservation easements		2b		
С	Number of conservation easements on a certified historic struc	cture included on line 2a	2c		
d	Number of conservation easements included on line 2c acquire	ed after July 25, 2006, and not			
	on a historic structure listed in the National Register		2d		
3	Number of conservation easements modified, transferred, release	ased, extinguished, or terminated by the	organization	during the tax	
	year				
4	Number of states where property subject to conservation ease	ment is located			
5	Does the organization have a written policy regarding the period	dic monitoring, inspection, handling of			
	violations, and enforcement of the conservation easements it h				No
6	Staff and volunteer hours devoted to monitoring, inspecting, has	andling of violations, and enforcing cons	servation ease	ements during the year	
					
7	Amount of expenses incurred in monitoring, inspecting, handling	ng of violations, and enforcing conserva	ition easemen	its during the year	
_	Decree has a second decree	-1'-f -11	\(A\(D\('\)		
8	Does each conservation easement reported on line 2d above s	, , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	V	N1 -
^					No
9	In Part XIII, describe how the organization reports conservation	•			
	balance sheet, and include, if applicable, the text of the footno	te to the organization's financial statem	ents that desc	cribes the	
Par	organization's accounting for conservation easements. Till Organizations Maintaining Collections of A	Art. Historical Treasures. or Ot	ther Simila	r Assets.	
	Complete if the organization answered "Yes" on Form 9				
1a	If the organization elected, as permitted under FASB ASC 958.		and halance s	heet works	
··u	of art, historical treasures, or other similar assets held for publi				
	service, provide in Part XIII the text of the footnote to its finance	•		public	
h	If the organization elected, as permitted under FASB ASC 958,			t works of	
	art, historical treasures, or other similar assets held for public e				
	provide the following amounts relating to these items.	extribition, education, or research in fart	icianice or pu	bile service,	
	(i) Revenue included on Form 990, Part VIII, line 1			\$	
				\$ 	
2	If the organization received or held works of art, historical treas			+ e	
-	the following amounts required to be reported under FASB AS		ga, providi	-	
а	Revenue included on Form 990, Part VIII, line 1	_		\$	
	Assets included in Form 990, Part X				
				¥	

Schedule D (Form 990) (Rev. 12-2024)

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land		62,300.		62,300.
b	Buildings				
С	Leasehold improvements				
	Equipment		301,318.	171,960.	129,358.
е	Other				
Total	I. Add lines 1a through 1e. (Column (d) must equal	Form 990. Part X. line 1	0c. column (B))		191,658.

Schedule D (Form 990) (Rev. 12-2024)

Schedule D (Form 990) (Rev. 12-2024) SEA PINES	FOREST PRESE	RVE FOUNDATION 5	0/-0965915 Page •
Part VII Investments - Other Securities Complete if the organization answered "Yes"	on Form 000 Port IV lin	as 11b. Sas Form 000. Bort V. line 12	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or	and of year market value
	(b) Book value	(c) Method of Valuation. Cost of a	end-or-year market value
(1) Financial derivatives			
(2) Closely held equity interests(3) Other			
(A) Other			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (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, lir	ne 11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes"		ne 11d. See Form 990, Part X, line 15.	
(a)	Description		(b) Book value
(1)		*	
(2)			
(3)			
(4)			
(5)			
(6)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col Part X Other Liabilities	. (B))		.
Complete if the organization answered "Yes"	on Form 990 Part IV lin	ne 11e or 11f See Form 990 Part Y line	25
(a) Description of liability	5111 01111 990, 1 ait 1V, III	Te Tre of Tri. See Form 930, Fart X, line	(b) Book value
			(b) Book value
(1) Federal income taxes (2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, col			
(Column to) musi cquai i Omi 330, i ait /i, ime 23, Col	/ر <i>ا</i> ب		· i

Schedule D (Form 990) (Rev. 12-2024)

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

1 2

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Part I

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.

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

do to www.ii-s.gov/i orinisso for inistractions and the latest informatio

Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

required to complete this part	•				
1 Indicate whether the organization rais	ed funds through any of the follow	wing activities.	Check all that apply.		
a Mail solicitations	e Solic	itation of nongo	overnment grants		
b Internet and email solicitations	f Solid	itation of gover	nment grants		
c Phone solicitations	g Spec	ial fundraising	events		
d In-person solicitations	3	3			
2 a Did the organization have a written o	r oral agreement with any individu	ial (including of	ficers directors trus	stees or	
key employees listed in Form 990, Pa				Yes	. No
	•	•	•		
b If "Yes," list the 10 highest paid indiv		suant to agreer	ments under which ti	ne iunuraiser is to be	;
compensated at least \$5,000 by the	organization.				
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes No			
Total					
3 List all states in which the organizatio or licensing.	n is registered or licensed to solic	it contributions	or has been notified	l it is exempt from re	gistration

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

Schedule G (Form 990) (Rev. 12-2024)

57-0985915 Page 2 Schedule G (Form 990) (Rev. 12-2024) SEA PINES FOREST PRESERVE FOUNDATION 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 NONE (add col. (a) through EVENTS col. (c)) (event type) (event type) (total number) 66,229. 66,229. 1 Gross receipts 2 Less: Contributions 66,229. 66,229. 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses 6 Rent/facility costs 7 Food and beverages 8 Entertainment 15,897. 15,897 9 Other direct expenses 15,897 **10** Direct expense summary. Add lines 4 through 9 in column (d) 50,332 11 Net income summary. Subtract line 10 from line 3, column (d) Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (c) Other gaming (a) Bingo Revenue bingo/progressive bingo col. (a) through col. (c)) 1 Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses Yes Yes Yes 6 Volunteer labor No 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)

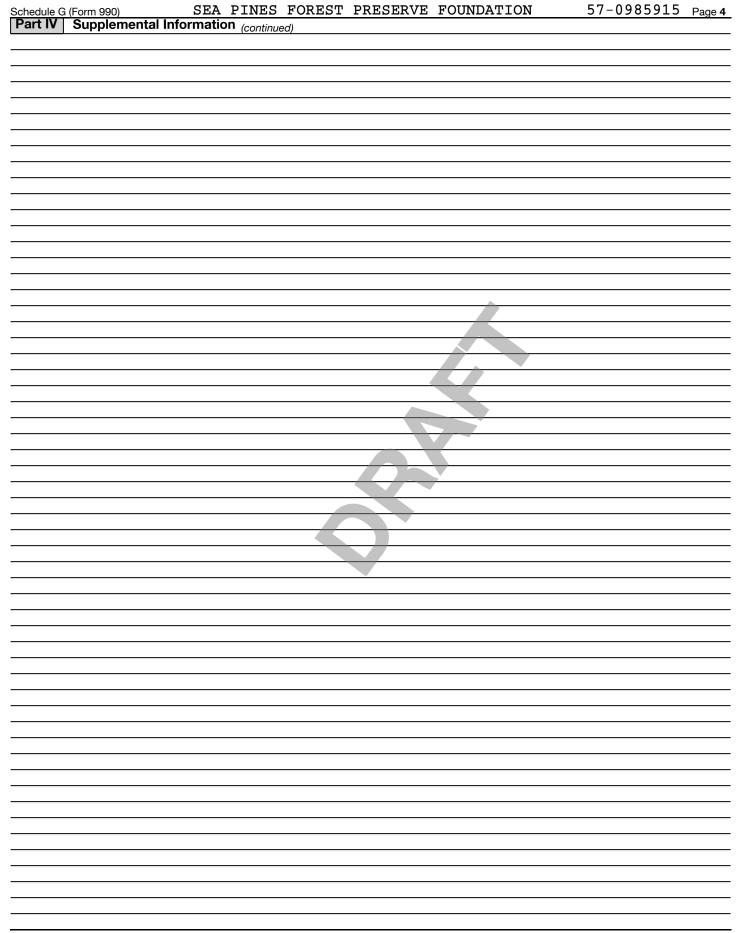
a is the organization licensed to conduct gaming activities in each of these states? b If "No," explain:	Yes	No
10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?	Yes	No
b If "Yes," explain:		

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

Schedule G (Form 990) (Rev. 12-2024)

Sch	nedule G (Form 990) (Rev. 12-2024) SEA PINES FOREST PRESERVE FOUNDATION 57-0	<u> 9859</u>	<u>915</u>	Page 3
11	Does the organization conduct gaming activities with nonmembers?	•	Yes	No
	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:			
		13a		%
	a The organization's facility	-		
	a 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			
15	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	No
	of "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 the name and address of the third party:			
,	s in res, enter the name and address of the third party.			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of convices provided			
	Description of services provided			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
á	a Is the organization required under state law to make charitable distributions from the gaming proceeds to			
	retain the state gaming license?	7	Yes	No
	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 \$			
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III	t III. line	25 9 9	n 10h
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	·,	<i>J</i> 3 <i>J</i> , <i>J</i>	5, 105,
	130, 13c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			
		_		



SCHEDULE J (Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Part I Questions Regarding Compensation

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number

57-0985915

			•	Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to	o or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information	regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use				
	Travel for companions Payments for business use of personal residence				
	Tax indemnification and gross-up payments Health or social club dues or initiation fees				
	Discretionary spending account Personal	services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written p	olicy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," con		b		
2	Did the organization require substantiation prior to reimbursing or allowing expe				
	trustees, and officers, including the CEO/Executive Director, regarding the items		2		
3	Indicate which, if any, of the following the organization used to establish the cor	ppensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for method				
	establish compensation of the CEO/Executive Director, but explain in Part III.				
		nployment contract			
	·	ation survey or study			
		by the board or compensation committee			
	· · ·				
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a,	vith respect to the filing			
	organization or a related organization:				
а	Describes a supervision of a supervision	4	а		Х
	Participate in or receive payment from a supplemental nonqualified retirement p		b		X
	Participate in or receive payment from an equity-based compensation arrangem		С		X X X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete	e lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization	pay or accrue any compensation			
	contingent on the revenues of:				
а	The organization?		а		<u> </u>
b	Any related organization?	5	b		_X_
	If "Yes" on line 5a or 5b, describe in Part III.				
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization	pay or accrue any compensation			
	contingent on the net earnings of:				
а	The organization?	6	а		_X_
b	Any related organization?	6	b		X
	If "Yes" on line 6a or 6b, describe in Part III.				
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization				
	not described on lines 5 and 6? If "Yes," describe in Part III		<u>'</u>		_X_
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to	a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "You	es," describe in Part III	3		<u> </u>
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption pro-	ocedure described in			
)		
	D				

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

		(B) Breakdown of W	/-2 and/or 1099-MISe compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) CHARLES BENNETT	(i)	0.	0.	0.	0.	0.	0.	0.	
PRESIDENT-CSA	(ii)	353,534.	0.	0.	11,519.	2,710.	367,763.	0.	
(2) VICTORIA SHANAHAN	(i)	0.	0.	0.	0.	0.	0.	0.	
VICE PRESIDENT & CFO	(ii)	177,672.	0.	0.	7,112.	9,733.	194,517.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
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	(i)								
	(ii)								
	(i)								
	(ii)							-	
	(i)								
	(ii)								
	(i) (ii)							 	
	(i)								
	(i) (ii)								
	(i)								
	(i) (ii)								
	1(11)				<u> </u>		0	000) (D 40 0004)	

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

SCHEDULE O (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Open to Public Inspection

SEA PINES FOREST PRESERVE FOUNDATION	57-0985915
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISS	
VISITORS TAKE SELF-GUIDED TOURS OF THE PRESERVE. APPROXIM	
DIFFERENT GROUPS AND ORGANIZATIONS HOLD EDUCATIONAL AND EN	
FUNCTIONS IN THE PRESERVE USING THE FACILITIES PROVIDED BY	
FOUNDATION. THE FOUNDATION PROVIDES MAINTENANCE AND HABIT	
IMPROVEMENTS TO THE SEA PINES PRESERVE WHICH ARE FUNDED BY	
RECEIVED FROM VISITORS AND RESIDENTS OF SEA PINES.	
FORM 990, PART VI, SECTION B, LINE 11B:	
THE 990 IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW A	ND COMMENT BEFORE
FILING.	
FORM 990, PART VI, SECTION B, LINE 12C:	
ALL OFFICERS AND DIRECTORS OF THE ORGANIZATION ARE MEMBERS	
SERVICES ASSOCIATES ("CSA"), INC (EIN 57-0888471) BOARD OF	DIRECTORS WHOM
ARE SUBJECT TO THE CSA'S CONFLICT OF INTEREST POLICY, DISC	LOSURE
REQUIREMENTS, AND REGULAR MONITORING.	
FORM 990, PART VI, SECTION B, LINE 15:	
THE TOP MANAGEMENT OFFICIAL AND TOP FINANCIAL OFFICIAL OF	
ARE PAID BY COMMUNITY SERVICES ASSOCIATES INC., A RELATED	
ORGANIZATION (EIN: 57-0888471). COMMUNITY SERVICES ASSOCIA	TES INC. FOLLOWS
PROCEDURES TO ENSURE THAT COMPENSATION IS REASONABLE.	
FORM 990, PART VI, SECTION C, LINE 19:	
GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE	UPON REQUEST.

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

Schedule O (Form 990) (Rev. 12-2024)

SCHEDULE R (Form 990)

(Rev. January 2025) Department of the Treasury Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

57-0985915

SEA PINES FORE		57-09859	15					
Part I Identification of Disregarded Entities. Comple	te if the organization answered "Yes"	on Form 990, Part IV, line 3	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) or Total inco	me End-of-year		Direct c	(f) controlling ntity	9
	-							
	- -							
		0						
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization a	answered "Yes" on Form 990	D, Part IV, line 34, b	because it had one	or more	related tax-exer	mpt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity		conti	g) 512(b)(13) rolled tity?
				501(c)(3))			Yes	No
COMMUNITY SERVICES ASSOCIATES, INC 57-0888471, 175 GREENWOOD DRIVE, HILTON HEAD ISLAND, SC 29928	HOMEOWNERS ASSOCIATION	SOUTH CAROLINA	501(C)(4)					Х

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

Schedule R (Form 990) (Rev. 1-2025)

915 Page 2

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

(a) Name, address, and EIN	(b) Primary activity	(c) Legal domicile	(d) Direct controlling	(e) Predominant income	(f) Share of total	(g) Share of	l	1) ortionate	(i) Code V-UBI	(j) General o	(k)													
of related organization		(state or foreign	entity	(related, unrelated, excluded from tax under sections 512-514)	income	end-of-year assets	allocations?		amount in box 20 of Schedule K-1 (Form 1065)	managin partner?	ownership													
		country)		3000013 3 12 3 14)			Yes	No	10-1 (1 01111 1000)	Yesino														
	1																							
	<u> </u>					# F 000 B																		

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

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512(i conti ent	tion b)(13) rolled tity?
		country)		2				Yes	No
									
	-								
									
	-								
	-								
	1								
	1								
	1								

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Yes No

X

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

а	a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity			1a		X
	b Gift, grant, or capital contribution to related organization(s)					X
С	c Gift, grant, or capital contribution from related organization(s)			1c		X
						X
е	e Loans or loan guarantees by related organization(s)			1e	X	
	f Dividends from related organization(s)			1f		X
	f Dividends from related organization(s)					X
9 h	g Sale of assets to related organization(s)			1h		X
	h Purchase of assets from related organization(s)			1i		X
	 i Exchange of assets with related organization(s) j Lease of facilities, equipment, or other assets to related organization(s) 			1i		X
J	J Lease of facilities, equipment, of other assets to related organization(s)			''		1
k	k Lease of facilities, equipment, or other assets from related organization(s)			1k		Х
	Performance of services or membership or fundraising solicitations for related organization(s)					X
	m Performance of services or membership or fundraising solicitations for related organization(s)					X
	n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)					X
						X
	Sharing of paid employees with related organization(s)					-25
_	p Reimbursement paid to related organization(s) for expenses			4	Х	
					1	Х
4	q Reimbursement paid by related organization(s) for expenses			1q		
	W. Other transfer of each as green white valeted exemplestics (c)	b		4		Х
	r Other transfer of cash or property to related organization(s)					X
<u>s</u>	s Other transfer of cash or property from related organization(s)			1s		
2	! If the answer to any of the above is "Yes," see the instructions for information on who must complet	te this line, including covered	relationships and transaction thresholds.			
	(a) Name of related organization (b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount	involved		
1) (COMMUNITY SERVICES ASSOCIATES, INC. E	60,641.	ACTUAL AMOUNT			
2) (COMMUNITY SERVICES ASSOCIATES, INC. P	288,437.	ACTUAL AMOUNT			
3)						
4)						
E \						
5)			+			
6)						
	163 10.23.24	•	Schedule R (For	m 990) (F	Rev 1	-2025)

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec 501(c)(3) orgs.? Yes No	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managin partner? Yes No	(k) Percentage ownership
			18						

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

Α	For the	2023 calendar year, or tax year beginning and e	ending		
	Check if applicable	C Name of organization		D Employer identifie	cation number
	Addres change Name				
	change Initial			57-09859	
	return Final return/	Number and street (or P.0. box if mail is not delivered to street address) 175 GREENWOOD DRIVE	Room/suite	E Telephone number (843)672	
	termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	362,279.
	Ameno	HILION HEAD ISLAND, SC 29926		H(a) Is this a group re	
	Applica tion pendin	F Name and address of principal officer: VICTOKIA SHANAHAN		for subordinates	
_		SAME AS C ABOVE		H(b) Are all subordinates in	
		empt status: X 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or e: WWW.SEAPINESLIVING.COM	r 527	1	list. See instructions
_	Websit	organization: X Corporation Trust Association Other	I Voor	H(c) Group exemption	n number 1 State of legal domicile: SC
	art I	Summary	L Teal (or formation. Tyys N	N State of legal dofficile. BC
4	1	Briefly describe the organization's mission or most significant activities: ${\color{red} { ext{APPRO}}}$			
Governance		VISIT THE SEA PINES FOREST PRESERVE ON AN			
ŗ	2	Check this box if the organization discontinued its operations or dispose	ed of more	1 1	
Š	3			3	<u> </u>
ع	3 4	Number of independent voting members of the governing body (Part VI, line 1b)			0
Activities &	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			20
ΞΞ	6	Total number of volunteers (estimate if necessary) Total unrelated business revenue from Part VIII, column (C), line 12			0.
Ą	e ra	Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
_	 	Net diretated business taxable income from 1000 1,1 art 1, line 11		Prior Year	Current Year
_	8	Contributions and grants (Part VIII, line 1h)		138,761.	300,594.
Revenue	9	Program service revenue (Part VIII, line 2g)		23,329.	26,188.
e Ve	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		8,838.	11,612.
ď	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		49,627.	11,246.
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		220,555.	349,640.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
ď	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $$		36,084.	52,408.
Fxnenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Ž.	<u>{</u> b		0.	176 017	162 460
	1 ''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		176,017.	163,460.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		212,101.	215,868.
	19	Revenue less expenses. Subtract line 18 from line 12	Re	8,454. ginning of Current Year	133,772. End of Year
Net Assets or	20 ·	Total assets (Part X, line 16)	- 50	879,447.	1,027,141.
Asse	21	Total liabilities (Part X, line 26)		27,275.	64,062.
Net	22	Net assets or fund balances. Subtract line 21 from line 20		852,172.	963,079.
	art II	Signature Block		,	,
Und	der pena	ties of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	nts, and to the best of my	knowledge and belief, it is
true	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which	ch preparer	has any knowledge.	
Sig		Signature of officer		Date	
He	re	LEE ANN LEAHY , TREASURER Type or print name and title			
			ΙΓ	Date Check	PTIN
Pai	ď	Print/Type preparer's name JANICE A RATICA Preparer's signature		1/31/25 of self-employ	
	u parer	Firm's name ELLIOTT DAVIS, LLC/PLLC	lo lo		7-0381582
	Only	Firm's address 500 EAST MOREHEAD STREET, SUITE 70	0.0	FIIIII S EIN J	, 0301302
550		CHARLOTTE, NC 28202		Phone no (7	04) 333-8881
Ma	y the IF	IS discuss this return with the preparer shown above? See instructions		71 110110 110. (7	X Yes No
_	-				

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

(Expenses \$\frac{\text{including grants of \$}}{\text{Total program service expenses}} \frac{207,461.}{\text{}}

) (Revenue \$

Form 990 (2023)

			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	Х	
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		Х
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		Х
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		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	-		
0	, ,	8		x
0	Schedule D, Part III	⊢°		
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?			x
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			₩.
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
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		<u> X</u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		<u> X</u>
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
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
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		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	. <u> </u>		_ _ _
.,	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	''		
10		18	Х	
10	1c and 8a? If "Yes," complete Schedule G, Part II	10	- 22	\vdash
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			v
00-	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	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	_		v
1	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

332003 12-21-23

Form **990** (2023)

Page 4 Part IV | Checklist of Required Schedules (continued) Yes No 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 Х 22 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete Х 23 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Х 24a Schedule K. If "No," go to line 25a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease 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 Х 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 Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% Х controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 26 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 Х 27 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A 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 c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c "Yes," complete Schedule L, Part IV 29 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation Х contributions? If "Yes," complete Schedule M 30 Х Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete Х 32 Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations X sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Х 34 X 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? Х If "Yes," complete Schedule R, Part V, line 2 36 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 Х 37 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38 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 0 **1a** Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable

0

Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

SEA PINES FOREST PRESERVE FOUNDATION
Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

					Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns? .		2b		
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?			За		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0 .		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a					
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccour	nt)?	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 Ad	ccoun	ts (FBAR).			
5а	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
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
	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 contribution	ons o	gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	$ Did the organization \ receive \ a \ payment \ in \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ service \ and \ partly \ and \ partly \ for \ goods \ and \ service \ and \ partly \ for \ goods \ and \ service \ and \ partly \ for \ goods \ and \ service \ for \ goods \ and \ general \ for \ goods \ goods \ for \ goods \ goods \ for \ goods \ for \ goods \ for \ goods \ for \ goods \ goods \ for \ goods \ goods \ goods \ for \ goods \ for \ goods \ goods \ goods \ goods \ for \ goods \ goods \ goods \ goods \ goods \ for \ goods \ $	vices p	provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired			
	to file Form 8282?	1	 I	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		t?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by th	e			
^	sponsoring organization have excess business holdings at any time during the year?			8		
9	Sponsoring organizations maintaining donor advised funds.			9a		
a				9b		
b 10	Section 501(c)(7) organizations. Enter:			90		
а	Initiation fees and capital contributions included on Part VIII, line 12	10a	I			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		1		
11	Section 501(c)(12) organizations. Enter:	100		1		
	Gross income from members or shareholders	11a				
	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		?	12a		
	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.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		1			
	organization is licensed to issue qualified health plans	13b		4		
	Enter the amount of reserves on hand	13c				
				14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					17
	excess parachute payment(s) during the year?			15		X
40	If "Yes," see the instructions and file Form 4720, Schedule N.		0	-		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incor	ne'?	16		X
47	If "Yes," complete Form 4720, Schedule O.	41, ,141 s				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			47		
	If "Yes," complete Form 6069.			17		
	155, Complete Form Cooc.					

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.

					Х
<u>Sec</u>	tion 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	5		
	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	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship w	vith 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 organization	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 asset	s?	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 app	oint 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, stoo	ckholders, 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				
а	The governing body?		8a	Х	
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 reach	ed at the			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O		9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Reve	enue 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 chapter of the control of	oters, 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 by	efore filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to	conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye.	s," describe			
	on Schedule O how this was done		12c	X	
13	Did the organization have a written whistleblower policy?		13		X
14	Did the organization have a written document retention and destruction policy?		14		X
15	Did the process for determining compensation of the following persons include a review and approval by	y independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
а	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	nt 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 organiz	ation's			
	exempt status with respect to such arrangements?		16b		
Sec	tion C. Disclosure				
17	List the states with which a copy of this Form 990 is required to be filedSC				
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	3)s only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.				
	Own website Another's website X Upon request Other (explain of				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, confi	lict of interest policy, a	nd finan	cial	
	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 book	s and records			
	VICTORIA SHANAHAN - 843-671-1343				
	175 GREENWOOD DRIVE, HILTON HEAD, SC 29928				

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- 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.

(A) Name and title	(B) Average hours per week	box	not c , unle:	Pos heck i ss per	more rson i	than of structures	n an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	In stit utional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) CHARLES BENNETT PRESIDENT-CSA	1.00			Х				0.	325,200.	13,689.
(2) VICTORIA SHANAHAN	1.00		\vdash					0.	323,200.	13,003.
VICE PRESIDENT & CFO	39.00			х				0.	162,895.	15,383.
(3) DON SIGMON	1.00									
AT-LARGE		Х						0.	0.	0.
(4) DAVID ELLIS	1.00									
CHAIRMAN		Х		Х				0.	0.	0.
(5) WILLIAM JOHNSON	1.00									
VICE CHAIRMAN		Х		Х				0.	0.	0.
(6) CARY CORBITT	1.00								_	_
SECRETARY		Х		Х				0.	0.	0.
(7) LEE ANN LEAHY	2.00	1								
TREASURER		Х		Х				0.	0.	0.
		-								
		-								

Form 990 (i '	PINES FORES									8591	5 P	age 8
Part VII	Jection A. Onicers, Direc		nploy	ees,			jhes	t C		,			
	(A) Name and title	(B) Average hours per week (list any	off	not c k, unle: icer ar	ss per	ition more t son is	than o s both	an	(D) Reportable compensation from the	(E) Reportable compensatio from related organizations	n i	(F) Estimate amount other mpensa	of
		hours for related organizatior below line)	individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC/ 1099-NEC)	(W-2/1099-MIS 1099-NEC)	6C/ 0 2	from the ganization of the gan	ne tion ted
1b Subt									0.	488,09		29,0	
	Il from continuation sheets Il (add lines 1b and 1c)								0.	488,09	0.	29,0	$\frac{0.}{72.}$
2 Tota	I number of individuals (inclu	uding but not limited to							eceived more than \$100,	•		•	0
												Yes	No
	the organization list any forn 1a? <i>If</i> "Yes," complete Sched	· ·	-	•	•	•		•		•	3		Х
	any individual listed on line 1 related organizations greater										4	X	
5 Did a	any person listed on line 1a rered to the organization?	receive or accrue comp	ensati	ion fr	om a	any	unre	late	ed organization or individ	dual for services			Х
	B. Independent Contractors		ile J i	OI SL	ICIT L	Jerso	<i>)</i> .				5		
	plete this table for your five organization. Report compen	-	-							•	ensation	rom	
		(A) d business address		ONE					(B) Description of s			(C) ensatic	on
	I number of independent cor 0,000 of compensation from	`	not lir	mited	d to t	thos		ted	above) who received mo	ore than			
Ψισο	2,000 of compensation from	and organization									Forr	n 990	(2023)

Form 990 (2023) SEA PIN
Part VIII Statement of Revenue

		Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
					lunction revenue	business revenue	sections 512 - 514
υs	1 a	Federated campaigns1a					
ant		Membership dues 1b					
9		Fundraising events 1c	25,051.				
Ę,		Related organizations 1d	23,0310				
ijaj Big			35,000.				
ns, Sim		Government grants (contributions) 1e	33,000.				
er i	Ť	All other contributions, gifts, grants, and	240 542				
혈된		similar amounts not included above 1f	240,543.				
Contributions, Gifts, Grants and Other Similar Amounts	g	Noncash contributions included in lines 1a-1f 1g \$		200 504			
<u>8</u> 0	h	Total. Add lines 1a-1f		300,594.			
			Business Code				
မွ	2 a	TRAIL & PERMIT FEES	110000	26,188.	26,188.		
ه ≧	b	·					
S	С	·					
am	d	l <u></u>					
Program Service Revenue	е						
Pro	f	All other program service revenue					
	g	-		26,188.			
	3	Investment income (including dividends, inter	est, and				
		other similar amounts)		11,612.			11,612.
	4	Income from investment of tax-exempt bond		•			
	5	Royalties	-				
	Ū	(i) Real	(ii) Personal				
	6 3	150					
		Gross rents 6a 150 class: rental expenses 6b 0 class					
		450					
			•	150.	150.		
		Net rental income or (loss) Gross amount from sales of (i) Securities	(ii) Other	130.	130.		
	<i>i</i> a		(II) Other				
		assets other than inventory 7a					
	b	Less: cost or other basis					
an		and sales expenses					
ther Revenue	С	Gain or (loss) 7c					
æ	d	Net gain or (loss)					
her	8 a	Gross income from fundraising events (not					
₹		including \$ 25 , 051 . of					
		contributions reported on line 1c). See					
		Part IV, line 18					
	b	Less: direct expenses 8	10,015.				
	С	Net income or (loss) from fundraising events		10,835.			10,835.
		Gross income from gaming activities. See					
		Part IV, line 19	a				
	b	Less: direct expenses 9					
		Net income or (loss) from gaming activities					
		Gross sales of inventory, less returns					
		and allowances10	a 2,885.				
	h	Less: cost of goods sold 10					
		Net income or (loss) from sales of inventory	b 2/0210	261.	261.		
\dashv	C	THE INCOME OF HUSS) HOME SAIRS OF HIVEHLOTY	Business Code	201.	201.		
sn	44 -		Dualitess Code				
e e	11 a						
Miscellaneous Revenue	b						
sce Be	C						
Ĕ		All other revenue					
		Total. Add lines 11a-11d		240 (40	26 500	^	22 447
	12	Total revenue. See instructions		349,640.	26,599.	0.	22,447.

332009 12-21-23

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

Dο	Check if Schedule O contains a respons	(A) Total expenses	(B)	(C)	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	lotal expenses	Program service expenses	Management and general expenses	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	42,802.	42,802.		
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	6,186.	6,186.		
10	Payroll taxes	3,420.	3,420.		
11	Fees for services (nonemployees):				
а	Management				
b	Legal	325.	325.		
С	Accounting				
d	Lobbying				
е	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 Sch 0.)	2,745.	2,745.		
12	Advertising and promotion				
13	Office expenses	7,666.		7,666.	
14	Information technology	741.		741.	
15	Royalties				
16	Occupancy	27,815.	27,815.		
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates	40.005	40.00		
22	Depreciation, depletion, and amortization	19,085.	19,085.		
23	Insurance	912.	912.		
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 0.)	F2 6= 4	F2 654		
а	CONSTRUCTIONS	53,654.	53,654.		
b	LANDSCAPING & LAND MANA	42,587.	42,587.		
С	REPAIRS	5,338.	5,338.		
d	OTHER EXPENSES	2,592.	2,592.		
е	All other expenses	015 060	205 461	0.405	^
25	Total functional expenses. Add lines 1 through 24e	215,868.	207,461.	8,407.	0
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				Form 990 (202

Form 990 (2023) Part X Balance Sheet

		Check if Schedule O contains a response or not	e to any l	ine in this Part X			
			,		(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			231,972.	1	425,098.
	2	Savings and temporary cash investments			400,111.	2	159,267.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			4		
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst					
		controlled entity or family member of any of thes	e person	s		5	
	6	Loans and other receivables from other disqualit	ied perso	ons (as defined			
		under section 4958(f)(1)), and persons described				6	
ιχ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9	B ::		[9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	363,618.			
	b	Less: accumulated depreciation	10b	150,809.	226,789.	10c	212,809.
	11	Investments - publicly traded securities		0.	11	229,591.	
	12	Investments - other securities. See Part IV, line 1			12		
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		20,575.	15	376.	
	16	Total assets. Add lines 1 through 15 (must equal	879,447.	16	1,027,141.		
	17	Accounts payable and accrued expenses			27,275.	17	64,062.
	18	Grants payable			18		
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete I				21	
S	22	Loans and other payables to any current or form	er officer	, director,			
iţie		trustee, key employee, creator or founder, subst	antial cor	ntributor, or 35%			
Liabilities		controlled entity or family member of any of thes	e person	s		22	
Ë	23	Secured mortgages and notes payable to unrela	ted third	parties		23	
	24	Unsecured notes and loans payable to unrelated	third pa	rties		24	
	25	Other liabilities (including federal income tax, pa	yables to	related third			
		parties, and other liabilities not included on lines	17-24). (Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			27,275.	26	64,062.
		Organizations that follow FASB ASC 958, che	ck here				
ces		and complete lines 27, 28, 32, and 33.					
<u>a</u>	27	Net assets without donor restrictions				27	
Ba	28	Net assets with donor restrictions				28	
pur		Organizations that do not follow FASB ASC 9	58, checl	k here X			
Net Assets or Fund Balances		and complete lines 29 through 33.					
<u>Θ</u>	29	Capital stock or trust principal, or current funds	0.	29	0.		
set	30	Paid-in or capital surplus, or land, building, or ed	fund	0.	30	0.	
t As	31	Retained earnings, endowment, accumulated in			852,172.	31	963,079.
Š	32	Total net assets or fund balances			852,172.	32	963,079.
	33	Total liabilities and net assets/fund balances			879,447.	33	1,027,141.
							Form 990 (2023

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		9,6	
2	Total expenses (must equal Part IX, column (A), line 25)	2	21!	5,8	68.
3	Revenue less expenses. Subtract line 2 from line 1	3	133	3,7	72.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	852	2,1	72.
5	Net unrealized gains (losses) on investments	5	-:	L,0	01.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8	-2:	L,8	64.
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	963	3,0	79.
Pa	rt 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 X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
За	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?		За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

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.

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

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

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).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, 4 city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 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). Х 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 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. а 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. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, С its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.

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

requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.

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

	idilotionally intograted, or Type in Horri	anotionally intograted supporting organization.	
f	Enter the number of supported organizations		

g Provide the following information	about the supporte	ed organization(s).				
(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the organization listed in your governing document?		(v) Amount of monetary	(vi) Amount of other
organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instructions)	support (see instructions)

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.)

	fails to qualify under the tests	s listed below, pleas	se complete Part I	11.)			
Sec	ction A. Public Support						
Cale	ndar 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.")	131,902.	189,189.	434,924.	138,761.	300,594.	1195370.
2	Tax revenues levied for the organ-						
	ization'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	131,902.	189,189.	434,924.	138,761.	300,594.	1195370.
	The portion of total contributions	===,5020			===,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
3	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,						
	,						127 017
_	column (f)						437,817. 757,553.
	Public support. Subtract line 5 from line 4.						/5/,553.
	etion B. Total Support	,				,	
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	131,902.	189,189.	434,924.	138,761.	300,594.	1195370.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	2,292.	378.	1,637.	8,838.	11,762.	24,907.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on	44,050.	257.	16,187.	46,278.	10,835.	117,607.
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						1337884.
12	Gross receipts from related activities,	etc. (see instruction	ins)			12	9,479.
13	First 5 years. If the Form 990 is for the	•	,	ourth, or fifth tax v	vear as a section 5		· · · · · · · · · · · · · · · · · · ·
	organization, check this box and stop	· ·				. , . ,	
Sec	ction C. Computation of Publi						
	Public support percentage for 2023 (l			column (f))		14	56.62 %
15	Public support percentage from 2022					15	62.16 %
	33 1/3% support test - 2023. If the						
104							37
Į.	stop here. The organization qualifies				line 15 is 22 1/20/		
О	33 1/3% support test - 2022. If the						
4 -	and stop here. The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact					VI how the organiz	ation
	meets the facts-and-circumstances to						
b	10% -facts-and-circumstances test						10% or
	more, and if the organization meets the						
	organization meets the facts-and-circ						
18	Private foundation. If the organization	on did not check a	oox on line 13, 16a	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	·
						Schedule A	(Form 990) 2023

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.)

quality under the tests listed to Section A. Public Support	below, please comp	DIELE FAIL II.)				
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 per- formed, 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 bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf					1	
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge		-			1	
6 Total. Add lines 1 through 5					1	
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						
	(a) 2010	(b) 2020	(a) 2021	(4) 2022	(a) 2002	(f) Tatal
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6					1	
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					1	
11 Net income from unrelated business					1	
activities not included on line 10b,						
whether or not the business is regularly carried on						
12 Other income. Do not include gain					1	
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	he organization's fi	rst, second, third.	fourth, or fifth tax	year as a section	501(c)(3) organization	on,
check this box and stop here	J		· ·	•	() ()	•
Section C. Computation of Publ	ic Support Per	rcentage				
15 Public support percentage for 2023 (line 8, column (f), c	divided by line 13,	column (f))		15	%
16 Public support percentage from 2022					16	%
Section D. Computation of Inves	stment Income	e Percentage				
17 Investment income percentage for 2					17	%
18 Investment income percentage from					18	%
19a 33 1/3% support tests - 2023. If the	e organization did r	not check the box	on line 14, and line	e 15 is more than	33 1/3%, and line 17	7 is not
more than 33 1/3%, check this box a	nd stop here. The	organization quali	fies as a publicly s	supported organiz	ation	
b 33 1/3% support tests - 2022. If the						
line 18 is not more than 33 1/3%, che	eck this box and st	top here. The orga	nization qualifies a	as a publicly supp	orted organization	
20 Private foundation. If the organization	on did not check a	box on line 14, 19	a, or 19b, check th	nis box and see in	structions	

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

_		Yes	No
L	1		
L	2		
ь	3a		
Н	3b		
	3c		
	4a		
	4.		
-	4b		
	4 -		
	4c		
	5a		
	Ja		
	5b		
	5c		
	6		
	7		
L	8		
	9a		
	9b		
-	9с		
-	10a		
	40'		
	10b	~ 000\	2002

Sche	edule A (Form 990) 2023 SEA PINES FOREST PRESERVE FOUNDATION 57-09	8591	5 Pa	age (
Pa	rt IV Supporting Organizations _(continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
С	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		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	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		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	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		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	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		
Sec	stion E. Type III Functionally Integrated Supporting Organizations	<u>, </u>		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) <u>.</u>		
a	The organization satisfied the Activities Test. Complete line 2 below.	,-		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i>			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	netructic:	19)	
2	Activities Test. Answer lines 2a and 2b below.	isti uCtiOl	Yes	No
a			1.00	
u	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,			
	those supported organizations and explain flow these activities directly furthered their exempt purposes,			

how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described 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.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

2a 2b За

Schedule A (Form 990) 2023

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

Secti	on 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		
	on 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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		
Sect	on 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-functiona	lly integrate	d Type III supporting orga	nization (see
	Check here it the current year is the organization's first as a non-functiona	ily integrate	a type III:	supporting orga

Schedule A (Form 990) 2023

instructions).

Schedule A (Form 990) 2023

a Excess from 2019
 b Excess from 2020
 c Excess from 2021
 d Excess from 2022
 e Excess from 2023

Schedule B

(Form 990)

Schedule of Contributors

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization

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

2023

OMB No. 1545-0047

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ X 501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF 501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

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

General Rule

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

Special Rules

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

For an organization described in section 501(c)(7), (8), or (10) 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).

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

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

Page 2

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

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	SEA PINES RESORT, LLC POST OFFICE BOX 7000 HILTON HEAD ISLAND, SC 29938	\$111,697.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
303452 12-0			Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

Part II	Noncash Property (see instructions). Use duplicate copies of Part I	I if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	
323453 12-26	00		Schedule B (Form 990) (2023)

Name of organization Employer identification number

1 III	NES FOREST PRESERVE FOR Exclusively religious, charitable, etc., contribution		ction 501(c)(7) (9) or (40) +4	57-0985915
TIII	from any one contributor. Complete columns (a)	through (e) and the following line ent	ry. For organizations	
	completing Part III, enter the total of exclusively religious, of Use duplicate copies of Part III if additional states.	charitable, etc., contributions of \$1,000 or I space is needed.	ess for the year. (Enter this info. of	once.) •
No. om rt I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
_				
		(e) Transfer of gif	t	
	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	nsferor to transferee
No.	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
t i	(b) Ful pose of grit	(c) Use of gift	(u) Desi	cription of now girt is neid
		(e) Transfer of gif	t	
-	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	nsferor to transferee
No. m t I	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
_				
		(e) Transfer of gif	t	
	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	nsferor to transferee
lo. m t l	(b) Purpose of gift	(c) Use of gift	(d) Desc	cription of how gift is held
-				
		(e) Transfer of gif	t	

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

Inspection

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

Par			or Acc	ounts. Com	plete if the	
	organization answered "Yes" on Form 990, Part IV, line	e o. (a) Donor advised funds	(h)) Funds and oth	or accounts	
	Tabel south and of our	(a) Donor advised funds	(0)	Fullus and our	ler accounts	
1	Total number at end of year					
2	Aggregate value of contributions to (during year)					
	Aggregate value of grants from (during year)					
4	Aggregate value at end of year		-l l -			
5	Did the organization inform all donors and donor advisors in v	_			Vaa	Ma
_	are the organization's property, subject to the organization's				Yes	No
6	Did the organization inform all grantees, donors, and donor and					
	for charitable purposes and not for the benefit of the donor or		•	•	Vaa	N.
Par		ranization answered "Ves" on Form 990 P			Yes	No
1	Purpose(s) of conservation easements held by the organization		art iv, iii	110 7.		
•	Preservation of land for public use (for example, recreat		a histori	cally important	land area	
	Protection of natural habitat	Preservation of a				
	Preservation of open space	i reservation of a	a certine	ed Historic Struc	ituie	
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribution in the form of	of a cons	ervation easem	ent on the la	et
-	day of the tax year.	ica conscivation contribution in the form o			End of the Ta	
а	Total number of conservation easements			2a		
				2b		
	Number of conservation easements on a certified historic stru		·····	2c		
	Number of conservation easements included on line 2c acqui		·····			
-	on a historic structure listed in the National Register			2d		
3	Number of conservation easements modified, transferred, rele			•	tax	
	year	, 3	3	3		
4	Number of states where property subject to conservation eas	sement is located				
5	Does the organization have a written policy regarding the peri					
	violations, and enforcement of the conservation easements it				Yes	No
6	Staff and volunteer hours devoted to monitoring, inspecting,				ing the year	
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conservation	on ease	ments during th	ne 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					
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statemer	nts that	describes the		
	organization's accounting for conservation easements.					
Par	t III Organizations Maintaining Collections of	Art, Historical Treasures, or Oth	ner Sin	nilar Assets		
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.				
1a	If the organization elected, as permitted under FASB ASC 956	8, not to report in its revenue statement an	nd balan	ce sheet works		
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education, or research in fur	therance	e of public		
	service, provide in Part XIII the text of the footnote to its finan	icial statements that describes these items	3.			
b	If the organization elected, as permitted under FASB ASC 956	8, to report in its revenue statement and ba	alance s	heet works of		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in further	erance o	of public service	,	
	provide the following amounts relating to these items.					
	(i) Revenue included on Form 990, Part VIII, line 1			\$		
2	If the organization received or held works of art, historical treat		gain, pro	ovide		
	the following amounts required to be reported under FASB A					
	Revenue included on Form 990, Part VIII, line 1					
	Assets included in Form 990, Part X					
_HA	For Paperwork Reduction Act Notice, see the Instructions	for Form 990.		Schedule	D (Form 990) 2023

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

s of Art, Hist er records, check d e d explain how the nations of art, hi part of the organ Complete if the	cany of the fold to any of the fold to any or exchange of the control of the cont	organization's exer	ignificant mpt purpo r assets	use of its	XIII. Yes		
d e d explain how the nations of art, his part of the organ Complete if the	cany of the following the following control to the following the following cannot be storical treasunization's collection.	lowing that make sange program organization's exertes, or other similar	ignificant mpt purpo r assets	use of its	XIII.		_
d e d explain how th nations of art, hi part of the orgal Complete if the	Loan or exchange of the control of t	organization's exerces, or other similar	mpt purpo	ose in Part	Yes	No	_
e d explain how the nations of art, hit part of the orgale Complete if the	Other ney further the storical treasu nization's colle	organization's exeres, or other similarection?	mpt purpo		Yes	No	_
e d explain how the nations of art, hit part of the orgale Complete if the	Other ney further the storical treasu nization's colle	organization's exeres, or other similarection?	mpt purpo		Yes	Ne	_
d explain how th nations of art, hi part of the orgar Complete if the	ney further the storical treasu	organization's exer res, or other similar action?	mpt purpo		Yes	No	_
nations of art, hi part of the organ Complete if the	storical treasu	res, or other similar	assets		Yes	No	
nations of art, hi part of the organ Complete if the	storical treasu	res, or other similar	assets		Yes	No	
part of the organ Complete if the	nization's colle	ction?				No	
Complete if the							
				,			<u>-</u>
					,		
	contributions	or other assets not	included				_
					Yes	No	0
					Amount		_
			1c				_
							_
							_
							_
					Yes	No	_ 5
if the explanation	n has been pr	ovided in Part XIII					
ation answered '	'Yes" on Form	990, Part IV, line 1	0.				
nt year (b) F	Prior year	(c) Two years back	(d) Three	years back	(e) Four	years back	ί
							_
							_
							_
							_
							_
d balance (line 1	g, column (a)) l	neld as:					
d balance (line 1	g, column (a)) l	neld as:					
,	g, column (a)) l	neld as:					
,	g, column (a)) l	neld as:					
,	g, column (a)) l	neld as:					
% 00%.	, , ,	neld as: administered for th	ne				
% 00%. organization tha	t are held and	administered for the				Yes No	
% 00%. organization tha	t are held and	administered for th			3a(i)	Yes No	
% 00%. organization tha	t are held and	administered for the				Yes No	
t	te the following t	te the following table: rt X, line 21, for escrow or cust if the explanation has been pration answered "Yes" on Form	te the following table: rt X, line 21, for escrow or custodial account liabi if the explanation has been provided in Part XIII ation answered "Yes" on Form 990, Part IV, line 1	te the following table: 1c 1d 1e 1f rt X, line 21, for escrow or custodial account liability? if the explanation has been provided in Part XIII ation answered "Yes" on Form 990, Part IV, line 10.	tc 1d 1e 1f	te the following table: Amount 1c 1d 1e 1f rt X, line 21, for escrow or custodial account liability? if the explanation has been provided in Part XIII ation answered "Yes" on Form 990, Part IV, line 10.	te the following table: Amount 1c 1d 1e 1f rt X, line 21, for escrow or custodial account liability? If the explanation has been provided in Part XIII ation answered "Yes" on Form 990, Part IV, line 10.

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		62,300.		62,300.
b Buildings				
c Leasehold improvements				
d Equipment		301,318.	150,809.	150,509.
e Other				
Total Add lines 13 through 19 (Calumn (d) must agu	al Farma 000 Part V lina 1	On andrews (D))		212 809.

Schedule D (Form 990) 2023

	OREST PRESERV	E FOUNDATION	57-0985915 _{Page}
Part VII Investments - Other Securities			
Complete if the organization answered "Yes"	_		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or	end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.		11 0 E 000 B 1 V E 10	
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or	end-of-year market value
<u>(1)</u>			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets	F 000 P-+ IV I'	44 d Oca Farm 000 Bart V Pag 45	
Complete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	1 (1) 5
	Description		(b) Book value
<u>(1)</u>			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, co Part X Other Liabilities	ol. (B))		
	Law Farms 000 Dart IV lines	11a au 11f Can Faura 000 Dart V lina	.05
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
<u>(4)</u>			
(D)			1

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

Schedule D (Form 990) 2023

(6) (7) (8)

Pai	rt 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	s	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
С	1 , 0			
d	Other (Describe in Part XIII.)	2d		
е				
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1		
а	1			
b	/	4b		
С	Add lines 4a and 4b			
<u>5</u>	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. lin	e 12.)		
Pa	rt XII Reconciliation of Expenses per Audited Financia	-	s per neturn	
	Complete if the organization answered "Yes" on Form 990, Part		<u> </u>	
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:	1 - 1		
a				
b				
С				
d	, , , , , , , , , , , , , , , , , , , ,			
	Add lines 2a through 2d			
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 4- 1		
a	1			
	Other (Describe in Part XIII.) Add lines 4a and 4b		40	
5				
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, I rt XIII Supplemental Information	ine 18.)	J	
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a	and 4: Part IV lines 1h and 2h: Par	t V line 4: Part X line 2: Part	ΧI
	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provi		t v, m o 1, 1 art x, m o 2, 1 art	711,
		,		

Schedule D (Form 990) 2023

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Part I

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.

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Go to www.iis.gov/Formaao for instructions and the latest information.

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

required to co	mplete this part.							
1 Indicate whether the o	organization raised funds	through any of the	e following	g activ	ities. (Check all that apply.		
a Mail solicitation		e				overnment grants		
b Internet and em	nail solicitations	f			-	nment grants		
c Phone solicitati	ions	g	Special					
d In-person solici		J			3			
2 a Did the organization h		eement with any ir	ndividual ((includ	lina of	ficers, directors, trus	tees, or	
	in Form 990, Part VII) or						Yes	. No
	ghest paid individuals or							
	t \$5,000 by the organizat		no, paroac		agi ooi	none ander when a		•
(i) Name and address o or entity (fundrai		(ii) Activity		(iii) fundr have con or con contribu	ustody trol of	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
				Yes	No			
Total	<u> </u>							
List all states in which or licensing.	the organization is regist					or has been notified	it is exempt from re	gistration
or nochally.								

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

Schedule G (Form 990) 2023

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

		of fundraising event contributions and gro	oss income on Form 990	EZ, III es i and ob. List e	vents with gross receipt	s greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			BONFIRE	PARTY IN THE	NONE	` '
				PINES		(add col. (a) through
			(event type)	(event type)	(total number)	col. (c))
Jue				, ,,,	,	
Revenue	1	Gross receipts	35,066.	10,835.		45,901.
æ	•	G1000 1000 pt0	30,000	20,000		20,2021
	2	Less: Contributions	25,051.			25,051.
	_	2000. CONTRIBUTIONS				
	3	Gross income (line 1 minus line 2)	10,015.	10,835.		20,850.
		,	,	,		,
	4	Cash prizes				
	5	Noncash prizes				
es						
ens	6	Rent/facility costs				
Direct Expenses						
ğ	7	Food and beverages				
Dire.						
_	8	Entertainment				
		Other direct expenses	10,015.			10,015.
		Direct expense summary. Add lines 4 through	9 in column (d)			10,015.
	11	Net income summary. Subtract line 10 from li	ne 3, column (d)			10,835.
Pa	ırt I		answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
		\$15,000 on Form 990-EZ, line 6a.				
Φ			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue			(=, =95	bingo/progressive bingo	(5) 5 11.01 guilling	col. (a) through col. (c))
ě						
ш	1	Gross revenue				
S	2	Cash prizes				
SUS						
Direct Expenses	3	Noncash prizes				
벙						
jre	4	Rent/facility costs				
_						
	_5	Other direct expenses				
		W.L. 1. 1. 1.	Yes %	Yes %	Yes %	
	6	Volunteer labor	No	No	No	
	_	Direct consequence Add lines Others also	5 in a share (al)			
	′	Direct expense summary. Add lines 2 through	i 5 in column (a)			
	۰	Not coming income cumman. Cultivact line 7	from line 1 calumn (d)			
	0	Net gaming income summary. Subtract line 7	rom line 1, column (a)			<u> </u>
0	Ent	ter the state(s) in which the organization condu	ete gamina activities:			
		the organization licensed to conduct gaming ac	_			Yes No
						res NO
L	' '' '	No," explain:				
	_					
10=	We	ere any of the organization's gaming licenses re	voked suspended or te	rminated during the tay w	rear?	Yes No
		Yes," explain:	•			
~		. 55, 53pmin				

Schedule G (Form 990) 2023

332082 09-13-23

Sch	edule G (Form 990) 2023 SEA PINES FOREST PRESERVE FOUNDATION 57-0	<u> </u>	ЭТЭ	Page 3
	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:			
а	The organization's facility	13a		%
	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	olf "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
С	of gaming revenue retained by the third party \$ 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:			
а	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			
D -	organization's own exempt activities during the tax year \$			
Pa	Tt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa	ırt III, lin	es 9, 9b	, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			

Schedule G	G (Form 990)	SEA	PINES	FOREST	PRESERVE	FOUNDATION	57-0985915	Page 4
Part IV	G (Form 990) Supplemental Infor	mation	(continued)				
	• • • • • • • • • • • • • • • • • • • •		(oontinaca)	/				
-								
			_					
-								

SCHEDULE J (Form 990)

Compensation Information

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

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

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service

Name of the organization

Department of the Treasury

SEA PINES FOREST PRESERVE FOUNDATION

 $Employer\ identification\ number \\ 57-0985915$

Part I Questions Regarding Compensation

				Yes	No
1 a	Check the appropriate box(es) if the organization provided				
	Part VII, Section A, line 1a. Complete Part III to provide any				
	First-class or charter travel	Housing allowance or residence for personal use			
	Travel for companions	Payments for business use of personal residence			
	Tax indemnification and gross-up payments	Health or social club dues or initiation fees			
	Discretionary spending account	Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organiza	ation follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses describe	d above? If "No," complete Part III to explain	. 1b		
2	Did the organization require substantiation prior to reimbur	rsing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director	or, regarding the items checked on line 1a?	. 2		
3	Indicate which, if any, of the following the organization use	d to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check				
	establish compensation of the CEO/Executive Director, but				
	Compensation committee	Written employment contract			
	Independent compensation consultant	Compensation survey or study			
	Form 990 of other organizations	Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VI	II, Section A, line 1a, with respect to the filing			
	organization or a related organization:				
а	Receive a severance payment or change-of-control paymer	nt?	4a		Х
	Participate in or receive payment from a supplemental non-		·		Х
	Participate in or receive payment from an equity-based con		•		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the	-			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organiza	ations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a				
	contingent on the revenues of:				
а			5a		Х
			1		Х
	If "Yes" on line 5a or 5b, describe in Part III.				
6	For persons listed on Form 990, Part VII, Section A, line 1a	, did the organization pay or accrue any compensation			
	contingent on the net earnings of:				
а			6a		Х
			6b		Х
	If "Yes" on line 6a or 6b, describe in Part III.				
7	For persons listed on Form 990, Part VII, Section A, line 1a	, did the organization provide any nonfixed payments			
-			7		х
8	Were any amounts reported on Form 990, Part VII, paid or				
_	initial contract exception described in Regulations section	•	8		х
9	If "Yes" on line 8, did the organization also follow the rebut				
-			9		

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

Schedule J (Form 990) 2023

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

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

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

	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) CHARLES BENNETT (i)	0.	0.	0.	0.	0.	0.	0.
PRESIDENT-CSA (ii)	325,200.	0.	0.	10,898.	2,791.	338,889.	0.
(2) VICTORIA SHANAHAN (i)	0.	0.	0.	0.	0.	0.	0.
VICE PRESIDENT & CFO (ii)	162,895.	0.	0.	6,348.	9,035.	178,278.	0.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
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(i)							
(ii)							
(i)							
(ii)							
(i) (ii)							
(i) (ii)							
(i)							
(1) (ii)							
(i)							
(i) (ii)							

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

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.

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

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

VISITORS TAKE SELF-GUIDED TOURS OF THE PRESERVE. APPROXIMATELY 40

DIFFERENT GROUPS AND ORGANIZATIONS HOLD EDUCATIONAL AND ENVIRONMENTAL

FUNCTIONS IN THE PRESERVE USING THE FACILITIES PROVIDED BY THE

FOUNDATION. THE FOUNDATION PROVIDES MAINTENANCE AND HABITAT

IMPROVEMENTS TO THE SEA PINES PRESERVE WHICH ARE FUNDED BY DONATIONS

RECEIVED FROM VISITORS AND RESIDENTS OF SEA PINES.

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

THE 990 IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT BEFORE FILING.

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

ALL OFFICERS AND DIRECTORS OF THE ORGANIZATION ARE MEMBERS OF THE COMMUNITY

SERVICES ASSOCIATES ("CSA"), INC (EIN 57-0888471) BOARD OF DIRECTORS WHOM

ARE SUBJECT TO THE CSA'S CONFLICT OF INTEREST POLICY, DISCLOSURE

REQUIREMENTS, AND REGULAR MONITORING.

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

THE TOP MANAGEMENT OFFICIAL AND TOP FINANCIAL OFFICIAL OF THIS ORGANIZATION

ARE PAID BY COMMUNITY SERVICES ASSOCIATES INC., A RELATED TAX-EXEMPT

ORGANIZATION (EIN: 57-0888471). COMMUNITY SERVICES ASSOCIATES INC. FOLLOWS

PROCEDURES TO ENSURE THAT COMPENSATION IS REASONABLE.

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

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

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

Schedule O (Form 990) 2023

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

SEA PINES FORE	ST PRESERVE FOUNDA	TION				57-09859	15	
Part I Identification of Disregarded Entities. Complete	te if the organization answered "Yes	on Form 990, Part IV, line 3	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) or Total inco	me End-of-year	assets	Direct c	(f) controlling ntity	9
Identification of Related Tax-Exempt Organiza	tions. Complete if the organization	answered "Ves" on Form 900	O Part IV line 34 k	pecause it had one o	or more	related tax-ever	mnt	
Part II organizations during the tax year.	uons. Complete ii the organization	answered res on rollings	D, Fait IV, IIIIe 54, k	because it had one t	Ji IIIOI E	related tax-exel	прі	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Dire	(f) ct controlling entity	conti	g) 512(b)(13) rolled ity?
				501(c)(3))			Yes	No
COMMUNITY SERVICES ASSOCIATES, INC 57-0888471, 175 GREENWOOD DRIVE, HILTON HEAD ISLAND, SC 29928	HOMEOWNERS ASSOCIATION	SOUTH CAROLINA	501(C)(4)					х
		John Gallonian						21

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

Schedule R (Form 990) 2023

		0 11 1011 1 11	"\' "	D 1 1 1 1 1 1 1	
Dort III	Identification of Related Organizations Taxable as a Partnership.	Complete if the organization answered	"Yes" on Form 990,	, Part IV, line 34, because it nad c	one or more related
Part III	organizations treated as a partnership during the tax year.	•			

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

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

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

Yes No

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

1	During the tax year, did the organization engage in any of the following transactions with	one or more rela	ated organizations listed ir	n Parts II-IV?					
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity									
b Gift, grant, or capital contribution to related organization(s)									
c Gift, grant, or capital contribution from related organization(s)									
d	d Loans or loan guarantees to or for related organization(s)								
e Loans or loan guarantees by related organization(s)									
							Х		
f	f Dividends from related organization(s)								
g Sale of assets to related organization(s)									
h Purchase of assets from related organization(s)									
i Exchange of assets with related organization(s)									
j Lease of facilities, equipment, or other assets to related organization(s)									
k	Lagge of facilities, equipment, or other assets from related organization(s)				1k		Х		
k Lease of facilities, equipment, or other assets from related organization(s)									
Performance of services or membership or fundraising solicitations for related organization(s)									
m Performance of services or membership or fundraising solicitations by related organization(s)									
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)									
0	Sharing of paid employees with related organization(s)				<u>1o</u>		X		
n	Reimbursement paid to related organization(s) for expenses				1p	Х			
p Reimbursement paid to related organization(s) for expenses q Reimbursement paid by related organization(s) for expenses									
ч	riginibul sement paid by related organization(s) for expenses				1q		X		
_	Other transfer of each as preparty to related exceptation(s)				1r		х		
							X		
	Other transfer of cash or property from related organization(s)				1s	l	A		
2	If the answer to any of the above is "Yes," see the instructions for information on who mu			elationships and transaction thresholds.					
		(b) ransaction type (a-s)	(c) Amount involved	(d) Method of determining amo	ount involved				
1) (COMMUNITY SERVICES ASSOCIATES, INC.	E	64,062.	FMV					
2) (COMMUNITY SERVICES ASSOCIATES, INC.	P	174,319.	FMV					
3)									
4)									
5)									
6)									

Schedule R (Form 990) 2023

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Page 4

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)		Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Disprotion allocat	oporate tions?	General manage partner	(k) Percentage ownership
			,	100 110		100		100	
									000) 0000

PUBLIC DISCLOSURE COPY

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

Department of the Treasury

A For the 2022 calendar year, or tax year beginning and ending C Name of organization D Employer identification number Check if applicable Address change SEA PINES FOREST PRESERVE FOUNDATION Name change 57-0985915 Initial return Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Room/suite Final return/ termin-ated 175 GREENWOOD DRIVE (843)672-1343 $\overline{22}7,050.$ City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended HILTON HEAD ISLAND, SC 29928 H(a) Is this a group return return
Application
pending F Name and address of principal officer: VICTORIA SHANAHAN X No for subordinates? Yes SAME AS C ABOVE **H(b)** Are all subordinates included? Yes No Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions WWW.SEAPINESLIVING.COM J Website: H(c) Group exemption number Other L Year of formation: 1993 M State of legal domicile: SC **K** Form of organization: **X** Corporation Trust Association Part I Summary Briefly describe the organization's mission or most significant activities: APPROXIMATELY 40,000 PERSONS Activities & Governance VISIT THE SEA PINES FOREST PRESERVE ON AN ANNUAL BASIS. 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 5 Number of independent voting members of the governing body (Part VI, line 1b) 4 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h Prior Year **Current Year** 434,924. 138,761. Contributions and grants (Part VIII, line 1h) 8 26,594. 23,329. Program service revenue (Part VIII, line 2g) 1,337. 8,838. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 18,723. 49,627. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 481,578. 220,555. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 36,084. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 220,798. 176,017. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 220,798. 212,101. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 260,780. 8,454. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 847,303. 879,447. Total assets (Part X, line 16) 27,275 3,585. 21 Total liabilities (Part X, line 26) 三年 843,718. 852,172 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign /ICTORIA SHANAHAN, VICE PRESIDENT & CFO Here Type or print name and title Date PTIN Check Print/Type preparer's name Preparer's signature Latica 11/10/23 P00358837 JANICE A RATICA self-employed Paid ELLIOTT DAVIS, LLC/PLLC Firm's name Firm's EIN 57-0381582 Preparer Firm's address 500 EAST MOREHEAD STREET, SUITE 700 Use Only CHARLOTTE, NC 28202 Phone no. (704) 333-8881

May the IRS discuss this return with the preparer shown above? See instructions

Yes

Page 2

	Check if Schedule O contains a response or r	note to any line in this Part III		
1	Briefly describe the organization's mission: THE FOUNDATION PROVIDES MA			
	SEA PINES FOREST PRESERVE			
	VISITORS AND RESIDENTS OF			
2	Did the organization undertake any significant progr	ram services during the year which	ch were not listed on the	
_		• ,		Yes X No
	If "Yes," describe these new services on Schedule (
3	Did the organization cease conducting, or make sig		cts. any program services?	Yes X No
•	If "Yes," describe these changes on Schedule O.			
4	Describe the organization's program service accom	plishments for each of its three la	argest program services, as measured by e	xpenses.
-	Section 501(c)(3) and 501(c)(4) organizations are rec			
	revenue, if any, for each program service reported.	,		, -
4a		L3 . including grants of \$) (Revenue \$	23,329.)
	THE FOUNDATION PROVIDES MA			
	FOREST PRESERVE FUNDED BY			
	RESIDENTS OF SEA PINES. TH			E AND IS
	THE LARGEST TRACT OF UNDEV			
	THE FOUNDATION ALSO OPERAT			
	PERMANENTLY PROVIDING A NA	TURAL HABITAT FO	R INDIGENOUS PLANTS AN	ND O
	ANIMALS AND TO PROVIDE EDU			
	NATURAL BEAUTY OF THE ENVI	RONMENT.		
4b	(Code:) (Expenses \$	including grants of \$) (Revenue \$)
	7, 1			
4c	(Code:) (Expenses \$	including grants of \$) (Revenue \$)
	, <u> </u>		, , \	,
4d	Other program services (Describe on Schedule O.)			
	(Expenses \$ including grains)	nts of \$) (Revenue \$)
4e	Total program service expenses	203,613.		
				Form 990 (2022)

			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		Х
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		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	L,		
	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,	ا ا		
•	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? <i>If</i> "Yes," <i>complete</i>	- '-		1
0	, ,			x
^	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			 ₩
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			37
	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.			
а	in rea, complete conceans 2,			
	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
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? 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
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes." complete			
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
_	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the constitution maintain on office construction and the Light of Obstace	14a		X
b	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			<u></u> -
D	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	שדו		
13		15		X
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		1
16		46		x
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			_V
	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		37	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	<u> </u>	
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
20 a	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			l _
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

232003 12-13-22

SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Page 4 Part IV | Checklist of Required Schedules (continued) Yes No 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 Х 22 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete Х 23 Schedule J 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 Х 24a Schedule K. If "No," go to line 25a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease 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 Х 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 Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% Х 26 controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 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 Х entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III 27 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes." complete Schedule L, Part IV 28a **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c "Yes," complete Schedule L, Part IV 29 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation Х contributions? |f "Yes," complete Schedule M 30 Х Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete Х 32 Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations X sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Х 34 X 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? Х If "Yes," complete Schedule R, Part V, line 2 36 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 Х 37

Note: All Form 990 filers are required to complete Schedule O 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

Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?

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

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Form 990 (2022)

SEA PINES FOREST PRESERVE FOUNDATION

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 2a0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5а	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_
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
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).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		_X_
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7с		_X_
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	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.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12	-		
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-		
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders Cross income from ethor courses (Do not not property due or poid to other courses against			
D	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)			
100	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	iza		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	-		
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
_	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
_	organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand 13c			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

Form 990 (2022) SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Page 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
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 5			
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		<u>X</u>
6	Did the organization have members or stockholders?	6		<u>X</u>
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		<u>X</u>
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		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	I		
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a		<u> </u>
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	37	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			v
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		_X_
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	40-		
40	on Schedule O how this was done	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14 15	Did the organization have a written document retention and destruction policy?	14		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
_	The organization's CEO, Executive Director, or top management official	15a		Х
	Other officers or key employees of the organization	15a		<u>X</u>
J	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	.00		
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		Х
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		
Sec	tion 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) a	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.	• •		
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	ial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	VICTORIA SHANAHAN - 843-671-1343			
	175 GREENWOOD DRIVE, HILTON HEAD, SC 29928			

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- 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.

(A) Name and title	(B) Average hours per week	Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other		
	(list any hours for related organizations below line)	Individual trustee or director	In stit utional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations		
(1) CHARLES BENNETT PRESIDENT-CSA	1.00 39.00			Х				0.	200 010	12 567		
(2) VICTORIA SHANAHAN				Δ				0.	308,919.	13,567.		
VICE PRESIDENT & CFO	1.00 39.00			х				0.	147,023.	14,389.		
(3) DON SIGMON	1.00											
AT-LARGE		Х						0.	0.	0.		
(4) LARRY MOVSHIN	1.00											
CHAIRMAN		Х		Х				0.	0.	0.		
(5) JAMES KASKIE	1.00											
VICE CHAIRMAN		Х		Х				0.	0.	0.		
(6) CARY CORBITT	1.00											
SECRETARY		Х		Х				0.	0.	0.		
(7) DAVID BORGHESI	2.00											
TREASURER		Х		Х				0.	0.	0.		

	1 990 (2022)	SEA PINE	S FOREST	' P	RE	SE	RV	Ε :	FO	UNDATION	57-09	85915	Page 8
Pai	T VII Section A. Officer	rs, Directors, Tru	stees, Key Emp	oloy	ees,			ghes	t C	ompensated Employee	s (continued)		
	(A) Name and tit	Average hours per week (list any hours for	box	not cl unles	ss per	more to son is rector	than o s both r/trust	an	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MIS	Est n am c s comp	(F) imated ount of other pensation om the	
			related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	and	nization related nizations
											455.04	10 05	0.5.6
С	Subtotal Total from continuation Total (add lines 1b and		/II, Section A							0. 0. 0.	455,94 455,94	0.	0. 7,956.
2	Total number of individu compensation from the o		not limited to th	ose	liste	d ab	ove)) who	re	eceived more than \$100,	000 of reportable		0 Yes No
3	Did the organization list line 1a? If "Yes," comple	te Schedule J for	such individual			· · · · · · · ·				· · · · · · · · · · · · · · · · · · ·			Х
4 5	For any individual listed and related organization: Did any person listed on	s greater than \$1	50,000? If "Yes,	" co	mple	ete S	Sche	dule	J f	or such individual		4	X
Sec	rendered to the organiza		mplete Schedule	e J fo	or su	ıch <u>r</u>	oerso	on				5	X
1	Complete this table for y the organization. Report	our five highest o	•	-							•	ensation fro	m
	N	(A) lame and busines	s address	NC	ONE	<u> </u>				(B) Description of s	ervices	(C) Compen	
2	Total number of indepen \$100,000 of compensati			ot lin	nited	d to t	thos		ed	above) who received mo	ore than		
	\$100,000 or compensati	on nom the orgal	n_atiOH									Form 9	90 (2022)

Form 990 (2022) SEA PINE
Part VIII Statement of Revenue

		Check if Schedule O contains a response or note to any	line in this Part VIII			
			(A)	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
			Total revenue		business revenue	from tax under
				Tanodon revenue	Basiness revenue	sections 512 - 514
S S	1 :	Federated campaigns1a				
ani		Membership dues 1b				
င်္ခ ဋ		Fundraising events 1c 120	_			
fts,	Ì	Related organizations 1d	_			
Contributions, Gifts, Grants and Other Similar Amounts	Ì	Government grants (contributions)				
Sin		All other contributions, gifts, grants, and				
e të		similar amounts not included above 11 138, 641				
έş		***	4			
		Noncash contributions included in lines 1a-1f	138,761.			
O a		Total. Add lines 1a-1f				
		Business Coo		22.220		
Program Service Revenue		TRAIL & PERMIT FEES 110000	23,329.	23,329.		
er e	ı)				
S c	(•				
ran Sev	(·				
F	(
<u>a</u>	1	All other program service revenue				
		Total. Add lines 2a-2f	23,329.			
	3	Investment income (including dividends, interest, and				
		other similar amounts)	8,838.			8,838.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
		(i) Real (ii) Persona				
	6	Gross rents 6a				
	1	Less: rental expenses 6b				
		Rental income or (loss) 6c				
		Net rental income or (loss)				
		Gross amount from sales of (i) Securities (ii) Other				
		assets other than inventory 7a				
		Less: cost or other basis				
<u>o</u>		and sales expenses				
enr		Gain or (loss) 7c				
ě		Net gain or (loss)				
Other Revenue		Gross income from fundraising events (not				
Ĕ∣	0	including \$ 120 • of				
١		contributions reported on line 1c). See				
		Part IV, line 18				
		Less: direct expenses 8b 6,495				
		Net income or (loss) from fundraising events	46,158.			46,158.
		Gross income from gaming activities. See	10,150.			13,130.
	9 (Part IV, line 19				
		Less: direct expenses 9b				
		Net income or (loss) from gaming activities				
	10 8	Gross sales of inventory, less returns and allowances				
		2000.0001.01.90000.0010	-	2 460		
-	(Net income or (loss) from sales of inventory	3,469.	3,469.		
2		Business Cod	ie			
eor Ie	11 :					
Miscellaneous Revenue	ı	·				
3eV	(
Mis	(All other revenue				
		Total. Add lines 11a-11d		06 500		F.4.005
	12	Total revenue. See instructions	220,555.	26,798.	0.	54,996.

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).

Do	Check if Schedule O contains a respons not include amounts reported on lines 6b,	(A) Total expenses	(B)	(C)	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	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	28,606.	28,606.		
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	5,219.	5,219.		
10	Payroll taxes	2,259.	2,259.		
11	Fees for services (nonemployees):				
а	Management		-		
b	Legal	375.	375.		
С	Accounting				
d	Lobbying				
е	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 Sch 0.)	2,220.	2,220.		
12	Advertising and promotion			2 422	
13	Office expenses	8,488.		8,488.	
14	Information technology				
15	Royalties	10 000	10.000		
16	Occupancy	18,082.	18,082.		
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates	10 015	10 015		
22	Depreciation, depletion, and amortization	19,215.	19,215.		
23	Insurance	/08•	/08.		
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 0.)	71 240	71 240		
a	LANDSCAPING & LAND MANA	71,240.	71,240.		
b	REPAIRS	39,152.	39,152. 7,065.		
C	EQUIPMENT & FURNITURE CONSTRUCTIONS	7,065. 5,420.	5,420.		
d		4,052.	4,052.		
	All other expenses Add lines 1 through 24s	212,101.	203,613.	8,488.	0
<u>25</u>	Total functional expenses. Add lines 1 through 24e	Z1Z,1U1•	203,013.	0,400.	0
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Form 990 (2022) Part X Balance Sheet

1 4.	IL X	Check if Schedule O contains a response or no	te to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			185,474.	1	231,972.
	2	Savings and temporary cash investments			455,001.	2	400,111.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current of					
		trustee, key employee, creator or founder, subs					
		controlled entity or family member of any of the				5	
	6	Loans and other receivables from other disqua					
		under section 4958(f)(1)), and persons describe		6			
S	7	Notes and loans receivable, net		7			
Assets	8	Inventories for sale or use				8	
As	9	5				9	
		Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	358,514.			
	Ь	Less: accumulated depreciation	10b	358,514. 131,725.	203,647.	10c	226,789.
	11	Investments - publicly traded securities	102		, -	11	- · · · · · · · · · · · · · · · · · · ·
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11	3,181.	15	20,575.		
	16	Total assets. Add lines 1 through 15 (must equ			847,303.	16	879,447.
	17	Accounts payable and accrued expenses			3,585.	17	27,275.
	18	Grants payable		•	18	•	
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
"	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, subs					
Ē		controlled entity or family member of any of the				22	
Ë	23	Secured mortgages and notes payable to unrel				23	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on line					
		of Schedule D	-	· ·		25	
	26				3,585.	26	27,275.
		Organizations that follow FASB ASC 958, ch					
es		and complete lines 27, 28, 32, and 33.					
auc	27					27	
Bala	28					28	
힏		Organizations that do not follow FASB ASC					
Ψ		and complete lines 29 through 33.	,				
ō	29	Capital stock or trust principal, or current funds		0.	29	0.	
ets	30	Paid-in or capital surplus, or land, building, or e		0.	30	0.	
Ass	31	Retained earnings, endowment, accumulated in	-		843,718.	31	852,172.
Net Assets or Fund Balances	32	Total net assets or fund balances			843,718.	32	852,172.
Z	33	Total liabilities and net assets/fund balances			847,303.	33	879,447.
	,	. Staasimtios aria riot associo/faria balarioos		·····	==,,===		Form 990 (2022

	990 (2022) SEA PINES FOREST PRESERVE FOUNDATION	57-09	85915	<u>P</u> a	ge 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>			
				_	
1	Total revenue (must equal Part VIII, column (A), line 12)	1			<u>55.</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2			01.
3	Revenue less expenses. Subtract line 2 from line 1	3			54.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	84:	3,7	18.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	852	<u>2,1</u>	72.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII	<u></u>			
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule C).			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed of	n a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate by				
	consolidated basis, or both:	,			
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the a	audit.			
	review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Scheo				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require		··· Ju		
-	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.

e trust.
Open to Public

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

Inspection
Employer identification number

OMB No. 1545-0047

Employer identification number Name of the organization SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I 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).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, 4 city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 Х 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 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 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а 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. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, С its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. 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. 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. Enter the number of supported organizations

g Provide the following information	n about the supporte	ed organization(s).				
(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	anization listed	(v) Amount of monetary	(vi) Amount of other
organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instructions)	support (see instructions)
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Total						

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

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

	fails to qualify under the tests	s listed below, plea	se complete Part I	II.)			
Se	ction A. Public Support						
Cale	ndar 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.")	235,133.	131,902.	189,189.	434,924.	138,761.	1129909.
2	Tax revenues levied for the organ-						
	ization'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	235,133.	131,902.	189,189.	434,924.	138,761.	1129909.
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)						330,240.
	Public support. Subtract line 5 from line 4.						799,669.
Se	ction B. Total Support				T	.	_
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	235,133.	131,902.	189,189.	434,924.	138,761.	1129909.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	145.	2,292.	378.	1,637.	8,838.	13,290.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on	36,450.	44,050.	257.	16,187.	46,278.	143,222.
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						1286421.
12	Gross receipts from related activities,	`	,			12	6,594.
13	First 5 years. If the Form 990 is for the		rst, second, third, f	fourth, or fifth tax y	ear as a section 5	01(c)(3)	
_	organization, check this box and stop						
	ction C. Computation of Publi					Г	
14	Public support percentage for 2022 (I					14	62.16 9
15	Public support percentage from 2021					15	68.53 ₉
16a	33 1/3% support test - 2022. If the	organization did no	t check the box or	n line 13, and line 1	14 is 33 1/3% or m	ore, check this bo	
	stop here. The organization qualifies		-				
k	33 1/3% support test - 2021. If the						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test	: - 2022. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	est. The organization	n qualifies as a pu	blicly supported or	rganization		
k	10% -facts-and-circumstances test						10% or
	more, and if the organization meets the	ne facts-and-circum	nstances test, ched	ck this box and st	t op here. Explain i	n Part VI how the	
	organization meets the facts-and-circu	umstances test. Th	e organization qua	alifies as a publicly	supported organiz	ation	

Schedule A (Form 990) 2022

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

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

Sec	ction A. Public Support	ciow, picase comp	oloto i urt ii.j				
	endar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not						,
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3 received from disqualified persons						
t	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.)						
	endar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	(4,) = 0.10	(2) = 3 : 5	(0) = 0 = 0	(4,7 = 3 = 1	(0) = 0 = 0	(1) 1010
	a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
,	Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)				<u> </u>	1	<u> </u>
14	First 5 years. If the Form 990 is for the	•			•	. , . ,	•
Se	check this box and stop herection C. Computation of Publi	c Support Per	centage				
	Public support percentage for 2022 (I			column (fl)		15	%
	Public support percentage from 2021		•			16	% %
	ction D. Computation of Inves					<u>, 10 j</u>	70
	Investment income percentage for 20			ine 13, column (f))		17	%
	Investment income percentage from					18	%
	a 33 1/3% support tests - 2022. If the						
	more than 33 1/3%, check this box ar						
t	33 1/3% support tests - 2021. If the	organization did r	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	ınd
20	line 18 is not more than 33 1/3%, che						

1 Treate Touristic Treated and The Content of Society and Treated Trea

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
4		
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		
ule A (Forn	n 990)	2022

232024 12-09-22

Part	IV Supporting Organizations (continued)			
			Yes	N
1 +	las the organization accepted a gift or contribution from any of the following persons?			
a A	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
1	1c below, the governing body of a supported organization?	11a		
b A	A family member of a person described on line 11a above?	11b		┖
c A	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	letail in Part VI.	11c		
ectio	on B. Type I Supporting Organizations			
			Yes	N
n d e o	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, lirectors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) officetively 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			
	upported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		\vdash
	Did the organization operate for the benefit of any supported organization other than the supported			
0	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
P	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
s S O t i	upervised, or controlled the supporting organization. on C. Type II Supporting Organizations	2		
ectio	on C. Type it Supporting Organizations		T.,	Τ
			Yes	N
	Vere 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			
	he supported organization(s). on D. All Type III Supporting Organizations	1		Щ
CLI	on b. All Type III Supporting Organizations		Τ.,	Τ
			Yes	N
	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			
	rear, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	4		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	Vere 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			
	he organization maintained a close and continuous working relationship with the supported organization(s).	2		
	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	ignificant voice in the organization's investment policies and in directing the use of the organization's			
	ncome or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
s acti	upported organizations played in this regard. on E. Type III Functionally Integrated Supporting Organizations	3		
				—
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions	5).		
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.		,	
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	nstructioi	1 <u>s).</u>	

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

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

	2a						
	2b						
	3a						
	3b						
مادية	lulo A (Earm 000) 2022						

Schedule A (Form 990) 2022

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

Secti	on 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		
	on 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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		
Sect	on 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-functiona	lly integrate	d Type III supporting orga	nization (see
	Check here it the current year is the organization's first as a non-functiona	ily integrate	a type III:	supporting orga

Schedule A (Form 990) 2022

instructions).

Schedule A (Form 990) 2022

b Excess from 2019 c Excess from 2020 d Excess from 2021 e Excess from 2022

Schedule B

Schedule of Contributors

(Form 990)

Department of the Treasury Internal Revenue Service

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

Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

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).

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

Schedule B (Form 990) (2022)

Name of organization Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

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

Name of organization Employer identification number

SEA PINES FOREST PRESERVE FOUNDATION

57-0985915

Part II	Noncash Property (see instructions). Use duplicate copies of Par	t II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	

Name of organization Employer identification number

A PI	NES FOREST PRESERVE FOU	JNDATION	57-0985915			
irt III	Exclusively religious, charitable, etc., contribution from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, of Use duplicate copies of Part III if additional states.	through (e) and the following line entrharitable, etc., contributions of \$1,000 or le	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the y try. For organizations less for the year. (Enter this info. once.)			
No. om ort I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
— - -	Transferee's name, address, an	(e) Transfer of gift	ft Relationship of transferor to transferee			
No. om rt I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
_						
	Transferee's name, address, a	(e) Transfer of giff	Relationship of transferor to transferee			
No. om rt I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
-	Transferee's name, address, ar	(e) Transfer of gift	ft Relationship of transferor to transferee			
No. om rt I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
_	(e) Transfer of gift					
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

Inspection

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

Pai	organizations Maintaining Donor Adviser organization answered "Yes" on Form 990, Part IV, lin		or Accounts. Complete if the
	organization answered Tes Official 330, Factiv, iii	(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 v	writing that the assets held in donor advis	ed funds
	are the organization's property, subject to the organization's	_	
6	Did the organization inform all grantees, donors, and donor a		
•	for charitable purposes and not for the benefit of the donor o		
			·
Pai			
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (for example, recrea		a historically important land area
	Protection of natural habitat	Preservation of	a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	ied 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
а	Total number of conservation easements		2a
b			
С	Number of conservation easements on a certified historic stru		
d	Number of conservation easements included in (c) acquired a		
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rel		
	year		
4	Number of states where property subject to conservation eas	sement is located	
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,		
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2(d) abov		
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footn	note to the organization's financial statement	ents that describes the
Da	organization's accounting for conservation easements.	Ant Historical Transcript	hay Cincilay Assata
Pai	rt III Organizations Maintaining Collections of		ner Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95		
	of art, historical treasures, or other similar assets held for pub		
	service, provide in Part XIII the text of the footnote to its finar		
b	If the organization elected, as permitted under FASB ASC 95		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	nerance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		\$
2	If the organization received or held works of art, historical trea		I gain, provide
	the following amounts required to be reported under FASB A		
а	Revenue included on Form 990, Part VIII, line 1		<u> </u>
LHA	For Paperwork Reduction Act Notice, see the Instructions	s for Form 990.	Schedule D (Form 990) 2022

	dule D (Form 990) 2022		ES FOREST					57-098		Page 2
	t III Organizations Ma Using the organization's acqu								(continue	d)
	collection items (check all tha	t apply):								
а	Public exhibition			d	Loan or	exchange progr	am			

С	Preservation for future generations
	Dravide a description of the expenientian's collections and explain how they further the expenientian's expent numbers in Dort VII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other si	
) - Dunno me vear, dio me organization solicii or receive donations of an inistonical freasures, or other sit	nilar assets

5	During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets							
	to be so	old to raise funds rather than to be maintained as part of the organization's collection?			Yes	No		
Pa		Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Foreported an amount on Form 990, Part X, line 21.	m 990), Part IV,	, line 9, or			
1a		ganization an agent, trustee, custodian or other intermediary for contributions or other assets not incl n 990, Part X?	uded		Yes	No		
b	If "Yes,	explain the arrangement in Part XIII and complete the following table:			Amount			
С	Beginni	ng balance	1c					
d	Addition	ns during the year	1d					
е	Distribu	tions during the year	1e		·			

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Paı	rt V	Endowment Funds. Complete i	f the organization an	swered "Yes" on Fo	rm 990, Part IV, line	10.	
			(a) Current year	(b) Prior year		(d) Three years back	(e) Four years back
1a	Beginr	ning of year balance					
b	Contri	butions					
С	Net in	vestment earnings, gains, and losses					
d	Grants	s or scholarships					
е	Other	expenditures for facilities					
	and pr	ograms					
f	Admin	istrative expenses					
g	End of	f year balance					

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

а	Board de	sign	ated c	or quasi-er	ndowment		%
	_						

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

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

organization by:					
(i) Unrelated organizations	3a(i)				
(ii) Related organizations	3a(ii)				
If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b				

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		62,300.		62,300.			
b Buildings							
c Leasehold improvements							
d Equipment		296,214.	131,725.	164,489.			
e Other							
Total Add lines 13 through 16 (Calumn (d) must assul Form 000 Part V calumn (D) line 100)							

Schedule D (Form 990) 2022

Yes

No

b

Scholarly research

b Permanent endowment Term endowment

Schedule D (Form 990) 2022 SEA PINES FO	OREST PRESERV	E FOUNDATION	57-0985915 Page
Part VII Investments - Other Securities.			<u> </u>
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 of	or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost of	or end-of-year market value
(1)			·
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990. Part IV. line	11d. See Form 990. Part X. line 15.	
	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 Part X Other Liabilities.	; 15.)		
Complete if the organization answered "Yes"	on Form 990 Part IV line	11e or 11f See Form 990 Part X lir	ne 25
(1) D 1 P (P 1 P)		7176 67 711. 666 7 61117 666, 7 4177, 111	(b) Book value
1. (a) Description of liability (1) Federal income taxes			(2) 2001. 14140
(2)			
(3)			
(4)			
(5)			
107			

(6) (7) (8)

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

Schedule D (Form 990) 2022

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

Par	t XI	Reconciliation of Revenue per Audited Financial Stateme	ents With Reve	nue per Return.	
		Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.		
1	Total r	revenue, gains, and other support per audited financial statements		1	
2	Amou	nts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net ur	nrealized gains (losses) on investments	2a		
b		ed services and use of facilities			
С		veries of prior year grants			
d		(Describe in Part XIII.)			
е		nes 2a through 2d		2e	
3	Subtra	act line 2e from line 1		3	
4		nts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Invest	ment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other	(Describe in Part XIII.)	4b		
С	Add lii	nes 4a and 4b		4c	
5	Total r	revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)		5	
Pai	rt XII	Reconciliation of Expenses per Audited Financial Staten		enses per Return.	
		Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.		
1	Total 6	expenses and losses per audited financial statements		1	
2	Amou	nts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donat	ed services and use of facilities	2a		
b	Prior y	/ear adjustments	2b		
С	Other	losses	2c		
d	Other	(Describe in Part XIII.)	2 d		
е		nes 2a through 2d			
3	Subtra	act line 2e from line 1		3	
4	Amou	nts included on Form 990, Part IX, line 25, but not on line 1:			
а	Invest	ment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other	(Describe in Part XIII.)	4b		
		nes 4a and 4b			
5	Total	expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	
		Supplemental Information.			
		descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part III, lines	•		
ines	2d and	4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ad	ditional information.		

Schedule D (Form 990) 2022

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

Fundraising Activities required to complete this part	 Complete if the organiz 	ation answe	ered "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
Indicate whether the organization raise.		the followin	a activ	rities (Check all that apply		
a Mail solicitations	e		-		overnment grants		
b Internet and email solicitation					nment grants		
c Phone solicitations	g	Special					
d In-person solicitations	9	Орсоіаі	idilaic	aloning .	overtto		
2 a Did the organization have a written	or oral agreement with an	v individual	(includ	lina of	ficers directors trus	tees or	
key employees listed in Form 990, F						Yes	No
b If "Yes," list the 10 highest paid indi							
compensated at least \$5,000 by the	•	alsers) pursu	ant to	agreer	ments under which ti	ie iuriuraiser is to be	,
Compensated at least \$5,000 by the	organization.				_		
(i) Name and address of individual or entity (fundraiser)	(ii) Activity		(iii) fundr have c or cor	ustody	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser	(vi) Amount paid to (or retained by) organization
			contrib	utions?	,	listed in col. (i)	organization
			Yes	No			
Total							
3 List all states in which the organization or licensing.	on is registered or license	ed to solicit o	contrib	utions	or has been notified	it is exempt from re	gistration

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

Schedule G (Form 990) 2022

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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000 of fundraising event contributions and gross income on Form 990-EZ.

		of fundraising event contributions and gro	oss income on Form 990	EZ, III les Tariu ob. List e	verits with gross receipt	s greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			BONFIRE	PARTY IN THE		(add col. (a) through
				PINES	1	, , ,
			(event type)	(event type)	(total number)	col. (c))
ne				, ,,,	,	
Revenue	4	Gross receipts	43,273.	9,380.	120.	52,773.
Re	'	Gross receipts	10,270	3,2001	1201	3277731
	2	Less: Contributions			120.	120.
	_	Less. Contributions			120.	120.
	2	Gross income (line 1 minus line 2)	43,273.	9,380.		52,653.
	3	Gross income (interminus line 2)	13,273	3,300.		32,033.
	1	Cash prizes				
	7	Oddit prized				
	5	Nonagah prizas				
S	-	Noncash prizes				
Direct Expenses		Dont/facility acets				
bei	ь	Rent/facility costs				
Ř	_					
Se	7	Food and beverages				
₫						
	8	Entertainment				C 405
	9	Other direct expenses				6,495.
	l	Direct expense summary. Add lines 4 through	. ,			6,495.
Da	11	Net income summary. Subtract line 10 from li				46,158.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
		\$15,000 on Form 990-EZ, line 6a.	Т			
Φ			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue				bingo/progressive bingo		col. (a) through col. (c))
₹						
	1	Gross revenue				
S	2	Cash prizes				
SUS						
Direct Expenses	3	Noncash prizes				
H H						
j.	4	Rent/facility costs				
	5	Other direct expenses				
			Yes %	Yes %	Yes %	
	6	Volunteer labor	No	No	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	Ent	ter the state(s) in which the organization condu	cts gaming activities: _			
а	ls t	he organization licensed to conduct gaming ac	tivities in each of these s	states?		Yes No
b	If "	No," explain:				
10a	We	ere any of the organization's gaming licenses re	voked, suspended, or te	rminated during the tax y	ear?	Yes No
b	lf "`	Yes," explain:				

Schedule G (Form 990) 2022

232082 10-27-22

Sch	edule G (Form 990) 2022 SEA PINES FOREST PRESERVE FOUNDATION 57-0	9859	15	Page 3
11	Does the organization conduct gaming activities with nonmembers?	Υ	'es	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?	Y	es/	No
	Indicate the percentage of gaming activity conducted in:	ا مدا		0.4
	The organization's facility An outside facility	13a 13b		<u>%</u>
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:	100		
	Name			
	Address			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Y	es	No
k	of If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$ If "Yes," enter name and address of the third party:			
•	the res, entername and address of the time party.			
	Name			
	Address			
16	Coming manager information.			
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of services provided			
	Director/officer Employee Independent contractor			
	Mandatory distributions:			
8	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	Y	es	No
ŀ	retain the state gaming license? Discrete the amount of distributions required under state law to be distributed to other exempt organizations or spent in the	•	-	110
	organization's own exempt activities during the tax year \$			
Pa	TT IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part IV	rt III, line	s 9, 9t	, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			
				-

Schedule G	G (Form 990)	SEA	PINES	FOREST	PRESERVE	FOUNDATION	57-0985915	Page 4
Part IV	G (Form 990) Supplemental Infor	mation	(continued)				
	• • • • • • • • • • • • • • • • • • • •		(oontinaca)	/				
-								
			_					
-								

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION **Questions Regarding Compensation**

Employer identification number 57-0985915

			Y	es No
Check the appropriate box(es) if the organization provide	ed any of the	following to or for a person listed on Form 990,		
Part VII, Section A, line 1a. Complete Part III to provide a	ıny relevant iı	nformation regarding these items.		
First-class or charter travel		Housing allowance or residence for personal use		
Travel for companions		Payments for business use of personal residence		
Tax indemnification and gross-up payments		Health or social club dues or initiation fees		
Discretionary spending account		Personal services (such as maid, chauffeur, chef)		
If any of the boxes on line 1a are checked, did the organ	ization follow	a written policy regarding payment or		
reimbursement or provision of all of the expenses descri	oed above? I	f "No," complete Part III to explain	1b	
Did the organization require substantiation prior to reimb	ursing or allo	owing expenses incurred by all directors,		
trustees, and officers, including the CEO/Executive Direct	tor, regardin	g the items checked on line 1a?	2	
Indicate which, if any, of the following the organization u	sed to establ	ish the compensation of the organization's		
CEO/Executive Director. Check all that apply. Do not che	eck any boxe	s for methods used by a related organization to		
establish compensation of the CEO/Executive Director, I	out explain in	Part III.		
Compensation committee	X	Written employment contract		
Independent compensation consultant		Compensation survey or study		
Form 990 of other organizations	X			
During the year, did any person listed on Form 990. Part	VII. Section	A. line 1a, with respect to the filing		
	, 000	, and ta, that teepest to and thing		
	ent?		4a	Х
			···	Х
				Х
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organ	izations mus	st complete lines 5-9.		
•	ra, ala trio oi	gamzation pay or accrac any compensation		
· ·			5a	Х
				Х
•	1a did the o	rganization pay or accrue any compensation		
	ra, ala tric Ui	gamzation pay or accide any compensation		
			62	х
A manufactural annual matter and				X
,				
·	1a did tha a	rganization provide any penfixed payments		
				Х
				1
				7
initial contract exception described in Regulations section If "Yes" on line 8, did the organization also follow the ret			8	X
	Part VII, Section A, line 1a. Complete Part III to provide a First-class or charter travel Travel for companions Tax indemnification and gross-up payments Discretionary spending account If any of the boxes on line 1a are checked, did the organ reimbursement or provision of all of the expenses descril Did the organization require substantiation prior to reimb trustees, and officers, including the CEO/Executive Director. Indicate which, if any, of the following the organization under CEO/Executive Director. Check all that apply. Do not che establish compensation of the CEO/Executive Director, but the	Part VII, Section A, line 1a. Complete Part III to provide any relevant in First-class or charter travel Travel for companions Tax indemnification and gross-up payments Discretionary spending account If any of the boxes on line 1a are checked, did the organization follow reimbursement or provision of all of the expenses described above? I Did the organization require substantiation prior to reimbursing or allot trustees, and officers, including the CEO/Executive Director, regardin Indicate which, if any, of the following the organization used to establic CEO/Executive Director. Check all that apply. Do not check any boxe establish compensation of the CEO/Executive Director, but explain in Compensation committee Independent compensation consultant Form 990 of other organizations X During the year, did any person listed on Form 990, Part VII, Section organization or a related organization: Receive a severance payment or change-of-control payment? Participate in or receive payment from an equity-based compensation if "Yes" to any of lines 4a-c, list the persons and provide the applicable Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations mus For persons listed on Form 990, Part VII, Section A, line 1a, did the organization? Any related organization? If "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization? Any related organization? If "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization? Any related organization? If "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization? Any related organization? If "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization? Any related organization?	Travel for companions Tax indemnification and gross-up payments Discretionary spending account Personal services (such as maid, chauffeur, chef) If any of the boxes on line 1 a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. Compensation committee X Written employment contract Independent compensation consultant Form 990 of other organizations Example 1 a grow or subject to the filing organization or a related organization: Receive a severance payment or change-of-control payment? Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: The organization? If "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the retearnings of: The organization? If "Yes" on line 5a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Travel for companions Payments or business use of personal residence Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) If any of the boxes on line 1 a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 Indicate which, if any, of the following the organization used to establish the compensation of the organization to establish compensation of the CEO/Executive Director, but explain in Part III. Compensation sommittee X Written employment contract Independent compensation consultant Compensation survey or study Form 990 of other organizations X Approval by the board or compensation committee During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: Receive a severance payment from an equity-based compensation arrangement? 4a Participate in or receive payment from an equity-based compensation arrangement? 4b Participate in or receive payment from an equity-based compensation arrangement? 4c If "Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c/3), 501(c/4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: 5a Payme

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W	I-2 and/or 1099-MISo compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) CHARLES BENNETT	(i)	0.	0.	0.	0.	0.	0.	0.
PRESIDENT-CSA	(ii)	308,919.	0.	0.	10,776.	2,791.	322,486.	0.
(2) VICTORIA SHANAHAN	(i)	0.	0.	0.	0.	0.	0.	0.
VICE PRESIDENT & CFO	(ii)	147,023.	0.	0.	5,971.	8,418.	161,412.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
1	(ii)						l	

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

SCHEDULE O (Form 990)

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

2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

SEA PINES FOREST PRESERVE FOUNDATION

Employer identification number 57-0985915

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
VISITORS TAKE SELF-GUIDED TOURS OF THE PRESERVE. APPROXIMATELY 40
DIFFERENT GROUPS AND ORGANIZATIONS HOLD EDUCATIONAL AND ENVIRONMENTAL
FUNCTIONS IN THE PRESERVE USING THE FACILITIES PROVIDED BY THE
FOUNDATION. THE FOUNDATION PROVIDES MAINTENANCE AND HABITAT
IMPROVEMENTS TO THE SEA PINES PRESERVE WHICH ARE FUNDED BY DONATIONS
RECEIVED FROM VISITORS AND RESIDENTS OF SEA PINES.
FORM 990, PART VI, SECTION B, LINE 11B:
THE 990 IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT BEFORE
FILING.
FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.
FORM 990, PART VII, SECTION A:
THE PRESIDENT AND VICE PRESIDENT ARE PAID BY COMMUNITY SERVICES
ASSOCIATES INC., A RELATED TAX-EXEMPT ORGANIZATION (EIN: 57-0888471).
COMMUNITY SERVICES ASSOCIATES INC. FOLLOWS PROCEDURES TO ENSURE THAT
COMPENSATION IS REASONABLE.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

SEA PINES FORE	EST PRESERVE FOUND	ATION				57-09859	15	
Part I Identification of Disregarded Entities. Comple	te if the organization answered "Yes	s" on Form 990, Part IV, line 3	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) (c) (d) Primary activity Legal domicile (state or foreign country)		Legal domicile (state or Total income End-of-year assets		s Direct controlling entity			
	_							
	- - -							
			2. 2. 1. 1. 1. 2.4. 1.					
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization	n answered "Yes" on Form 990	u, Part IV, line 34, t	because it had one	or more	related tax-exer	npt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	Dire	(f) ct controlling entity	conti	g) 512(b)(13) trolled tity?
COMMUNITY SERVICES ASSOCIATES, INC				(// //			165	NO
57-0888471, 175 GREENWOOD DRIVE, HILTON HEAD ISLAND, SC 29928	HOMEOWNERS ASSOCIATION	SOUTH CAROLINA	501(C)(4)					х
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	_							

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

Schedule R (Form 990) 2022

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

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)					Share of end-of-year	Disprop alloca	h) portionate ations?	(i) Code V-UBI amount in box 20 of Schedule	(j) General managii partner	(k) Percentage ownership
		country)		sections 512-514)		Yes	No	K-1 (Form 1065)	Yes N	0				

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

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

Page 3

Part V	Transactions With Related Organizations.	Complete if the organization answered	"Yes" on Form 990, Part IV, line 34, 35b, or 36.
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Not	te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
	Gift, grant, or capital contribution to related organization(s)	1b		X
С	Gift, grant, or capital contribution from related organization(s)	1c		X
	Loans or loan guarantees to or for related organization(s)	1d		X
	Loans or loan guarantees by related organization(s)	1e	X	
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
	Purchase of assets from related organization(s)	1h		Х
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
	Performance of services or membership or fundraising solicitations for related organization(s)	11		X
	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
	Sharing of paid employees with related organization(s)	10		X
р	Reimbursement paid to related organization(s) for expenses	1p	Х	
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		Х
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

2 If the answer to any of the above is Tes, see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.										
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved							
(1) COMMUNITY SERVICES ASSOCIATES, INC.	E	26,975.	FMV							
(2) COMMUNITY SERVICES ASSOCIATES, INC.	P	316,500.	FMV							
(3)										
<u>(4)</u>										
<u>(5)</u>										
<u>(6)</u>										

Page 4

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner? Yes No	(k) r Percentage ownership

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Type or Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) print SEA PINES FOREST PRESERVE FOUNDATION 57-0985915 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your 175 GREENWOOD DRIVE return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions. HILTON HEAD ISLAND, SC 29928 Enter the Return Code for the return that this application is for (file a separate application for each return) Application Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ Form 1041-A 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 12 Form 990-T (trust other than above) 06 Form 8870 Form 990-T (corporation) VICTORIA SHANAHAN The books are in the care of ► 175 GREENWOOD DRIVE - HILTON HEAD, SC 29928 Telephone No. ► 843-671-1343 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this and attach a list with the names and TINs of all members the extension is for. . If it is for part of the group, check this box I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for: ➤ X calendar year 2022 or tax year beginning , and ending Final return If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Change in accounting period If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

using EFTPS (Electronic Federal Tax Payment System). See instructions.

Form 8868 (Rev. 1-2022)

instructions

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment