

2026

Accommodations Tax Funds Request Application

Organization Name: The Boys & Girls Club of Hilton Head Island

Project/Event Name: Pedal Hilton Head

Executive Summary

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

2026 Accommodations Tax Funds Request Application

Date Received: 09/05/2025

Time Received: 10:31 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: The Boys & Girls Club of Hilton Head Island

Project/Event Name: Pedal Hilton Head

Contact Name: Michelle Frier

Title: Vice President of Development

Address: 10 Pinckney Colony Rd., Ste. 103, Bluffton, SC 29909

Email Address:

michelle.frier@bgclowcountry.org

Contact Phone: 843-986-7160

Event Date(s): May 3, 2026

Event Location(s): Lowcountry Celebration Park

Total Budget: \$159,000.00

Grant Requested: \$45,000.00

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

Grant funds will allow the expansion of Pedal Hilton Head Island regional marketing to grow tourist participation. The May 3, 2026 event at the Lowcountry Celebration Park will be the 19th year of this premier cycling event which benefits Hilton Head Island and the Boys & Girls Clubs of Hilton Head Island.

As required by the American League of Bicyclists, a "community cycling event" must happen each year for HHI to receive consideration in renewing its Bike Friendly Community certification. The continued growth of Pedal Hilton Head Island supports and validates why HHI can be considered Platinum certification.

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)

2025 Pedal Hilton Head Island had 612 riders. The annual event kicks off National Bike Month

(May).

In 2026, Pedal HHI will continue to partner Libby O Marketing to formulate and implement our marketing plan. We have had a successful partnership with this firm for the last three years. She has a good understanding of the cycling world and will concentrate on out-of-region markets to bring in more tourists/visitors.

A. Total Number of Physical Tourists Served: 707

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: 308

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: 173

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): 1188

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

Online registration platform provides visitors and tourists vs. local metric based on distance from event. Registration question asking the number of family/friends accompanying participants to event.

B. DESCRIPTION OF OPERATIONS:

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

The Boys & Girls Club of Hilton Head Island was established in 1990 at Sandalwood, a local low-income housing project on the Island. In 1999, our 29,000 sq.ft. facility was built off Gumtree Road. We provide outstanding after-school and full-day summer education and enrichment programs to over 225 daily.

The Boys & Girls Club serves children ages 6-18 from at-risk families and provides stability and safety in their uncertain worlds; 64% of Club members are from families living in poverty, and 51% live in single-parent households. We have over 460 members between the two Clubs, which encompasses a diverse membership comprised of 47% Hispanic, 30% African American, 13% Caucasian, and 10% identifying as mixed-race.

Our annual budget is raised through community fundraisers, a board-driven private appeal, donations from long-time supporters, and local grants. We receive no governmental funding. Our mission remains that of the national Boys & Girls Clubs of America: To enable all young people, especially those who need us most, to reach their full potential as productive, responsible, caring citizens."

Making an impact on local kids pays community dividends in a big way. All proceeds from Pedal Hilton Head Island benefit the Boys & Girls Club so riders are giving back with every push of the pedal!

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

The Town of Hilton Head Island ATAX grant funds will be used for the following:

- 90% for targeted marketing efforts to visitors and tourists. The marketing will have a targeted focus on a regional audience, while not exclusively, there is a significant emphasis on reaching participants from Georgia, North and South Carolina, and Florida . We have partnered with Libby O' Marketing for the last three years for this event and will do so again this year. We are also partnering with Mumu Cycling and Livin-Up promotional company.
- 10% will assist with other event expenses such as Lowcountry Celebration Park rental, Porta Potties, Beaufort County Sheriff's Office, and the Saturday special event.

We will implement extensive social media, email marketing, print, and public relations outreach, with special emphasis on cycling groups. The Pedal Hilton Head website is designed to support driving tourists to the event. The goal is to continue to increase the number of heads-in-beds, and cyclists participating in the event, specifically those interested in riding in the 62-mile-metric century ride. These cyclists are traditionally high-net-worth individuals who travel the entire weekend when participating in a ride. They often bring their families, who take advantage of destination tourists' amenities in the towns they visit.

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

Partial funding would reduce the magnitude of tourist participation, which will lower its economic impact on the Island. Any reduction would impact the depth and breadth of our regional marketing which could affect our ability to increase the tourist numbers, ultimately impacting the return on investment projected by the Hilton Head Island Visitor and

Convention Bureau.

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

Pedal Hilton Head's will continue to broaden who we are as a tourist destination by putting heads-in-beds. The island has already experienced the tourism benefits of being honored as a Gold Level Bike Friendly Community. Events like Pedal Hilton Head build on this reputation and will support the "Pathway to Platinum" initiative with the League of American Bicyclists. We also highlight our Hilton Head lifestyle with rides through our iconic neighborhoods providing cyclists the opportunity to experience what it is like to live on our island! We believe this unique feature will lead some to purchase homes too!

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

1 - Destination Advertising/Promotion <i>Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.</i>	90 %
2 - Tourism-Related Events <i>Promotion of the arts and cultural events.</i>	0 %
3 - Tourism-Related Facilities <i>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.</i>	0 %
4 - Tourism-Related Public Services <i>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.</i>	10 %
5 - Tourist Public Transportation <i>Tourist shuttle transportation.</i>	0 %
6 - Waterfront Erosion/Control/Repair <i>Control and repair of waterfront erosion.</i>	0 %
7 - Operation of Visitor Information Centers <i>Operating visitor information centers.</i>	0 %
Total:	100 %

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

Pedal Hilton Head Island has a long-standing history of collaborating with local non-profits, businesses, and government agencies to market and stage one of the Southeast's largest cycling events. We appreciate that producing high-quality tourist cycling and community events requires strong and supportive partnerships. Below is a list of organizations we are honored to call our partners:

Beaufort County Sheriff's Department

Town of Hilton Head

Hilton Head Island – Bluffton Chamber of Commerce

Bike Walk Hilton Head

Kicking Asphalt Bicycle Club

Sun City Cycling Club

Kiwanis Club of HH

Pockets Full of Sunshine

Palmetto Dunes Oceanfront Resort

Port Royal Plantation

Spanish Wells

Indigo run

Palmetto Hall

Shipyards Plantation

Leamington Community

South Carolina Highway Patrol

Sea Pines

Palmetto Cycling Coalition

Bike Doctor

Hilton Head Bicycle Company

Wheelz

Beach House Hotel

Spring Hill Suites

Hilton Garden Inn

7. Additional comments. (250 words or less)

Pedal HH continues to thrive, drawing visitors and tourists from near and far to experience one of the most scenic regions in the Southeast. With flat, inviting terrain, mild weather, and breathtaking routes through marshlands, beautiful neighborhoods, and coastal landscapes, the Lowcountry offers the perfect backdrop for cyclists of all ages and skill levels.

These events don't just attract riders—they fuel tourism. Participants and their families stay in local hotels, dine in restaurants, shop at boutiques, and explore cultural attractions, boosting the local economy while showcasing the charm of Hilton Head. Participants who experience Hilton Head during a cycling event are more likely to return for leisure trips, creating long-term tourism growth. According to a study of 2000 cyclists by McGill University, 25% of cyclists have a household income greater than \$100K, with an average age of 37. This demographic is the tourist profile most sought after by Hilton Head.

C. FUNDING:

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

2025 Pedal Hilton Head Island Funding Sources

Rider Participation \$44,470

Event Sponsors \$34,785

Individual Donations \$34,445

ATAX Grant Funds \$37,130

Other \$5,875

Total \$156,705

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

<u>0%</u>	Government Sources	<u>28%</u>	Private Contributions, Donations and Grants
45%	Corporate Support, Sponsors	<u>5%</u>	Membership, Dues, Subscriptions

Ticket Sales, or Sales
22% and Services

Other
0%

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

Yes No **X**

If so, please list top 3 sources and amounts.

D. FINANCIAL INFORMATION:

Fiscal Year Disclosure: Start Month: **October** End Month: **September**

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:

FY 2023-2024- Previous FY 1

FY 2022-2023- 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 Balance Sheets Provided:

2022-2023 - Previous FY 1

2023-2024 - 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:

FY 2022-23 - Previous FY 1

FY 2021-22 - Previous FY 2

E. FINANCIAL GUARANTEES AND PROCEDURES:

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

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

2. Indicate whether your organization has procurement guidelines, which are utilized and followed in the expenditure 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	\$40,000.00	Pedal Hilton Head Island
2025	\$40,000.00	Pedal Hilton Head Island

2. How were the ATAX funds used? 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 market and promote the 2025 Pedal Hilton Head Island event, as outlined in the ATAX Effectiveness Measurement Executive Summary. Marketing goals were achieved by increasing the event's percentage of tourist participation, including expanding our visibility and footprint.

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

ATAX funds were critical to the overall success of the 2025 Pedal Hilton Head Island event by increasing visibility across the cycling community, attracting more event sponsorships, and ultimately raising more funds for the Boys and Girls Clubs of the Lowcountry – Hilton Head Island Club. Proceeds from this annual event support the Club's programs and services, providing a safe place for local kids and teens to build skills, discover passions, succeed in school, and grow into confident leaders.

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

Pedal Hilton Head Island utilizes key metrics and demographic information from registration participation, as well as results from participant surveys (every two years), to assess the effectiveness of our marketing efforts and overall event success. Evaluation of these metrics and the return on investment from marketing efforts drives future marketing strategies to ensure the best use of ATAX funds.

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.

Signature: Michelle Frier

Title/Position: Vice President of Resource Development

Mailing Address: 10 Pinckney Colony Rd., Ste. 103, Bluffton, SC 29909

Email Address: michelle.frier@bgclowcountry.org

Office Phone Number: 843-986-7160

Home Phone Number: 843-986-7160

ATAX EFFECTIVENESS MEASUREMENT

Pedal HHI - 2025 Grant = \$40,000

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

TOPIC	THE PLAN	BUDGET	ACTUAL SPENT	RESULTS <i>When possible, provide planned results vs. actual results, and/or current year vs. prior year results .</i>
Professional Fees & Direct Marketing Expenses				
Libby O. Marketing	Professional fees include graphic design, meetings, marketing collateral, content creation, marketing strategy, public relations & earned media acquisition, media placement Website Email Marketing Text Marketing Facebook Marketing Instagram Marketing Print Advertising Digital Advertising Radio Advertising	\$ 25,000.00	\$23,708	Strategy increased reach by 8,000, targeting avid cyclists Text campaigns to past participants & targeted audience Including boosted posts to out-of-town cyclists Including boosted posts to out-of-town cyclists Including cycling sites, partner websites, eblasts, enewsletters
Total		\$ 25,000.00	\$ 23,708.00	
Marketing /Promotions				
CAAM Events			\$1,145	Increased reach by 15,000
Livin Up			\$8,944	Promotional items
MuMu Cycling			\$3,332	Promotional items
Total		\$ 15,000.00	\$ 13,421.00	
Totals		\$ 40,000.00	\$ 37,129.00	

2026 Pedal HHI: Marketing Plan & Strategy

Approach

- Returning Participants: Demonstrate the value of participating in Pedal HHI to transform them into loyal participants and event ambassadors.
 - Promoting fellowship, the experience, fun, Island beauty, and the cause.
- New Participants: Promote an “active” vacation getaway with a “route for every rider,” where they can bring the whole family and experience all Hilton Head Island has to offer.

Marketing Plan

Medium/Platform	Amount	Strategy Comments
Facebook/Instagram/Google Ads	\$8,000	Target specific cycling groups, keywords, geo-target specific cycling events
Photography & Video	\$3,000	Drone/video footage, photography for website, ads
Digital Ads/Cycling Websites Ads	\$3,000	Cycling-specific websites
Website	\$1,000	Branding, content updates
Texting Campaigns	\$1,000	Text campaign to past participants
Email Marketing	\$2,000	Purchase targeted lists of avid cyclists, email campaigns
Billboards	\$3,000	Targeted billboards
Marketing Collateral (Print)	\$8,000	Posters, print materials,
Print Advertising	\$5,000	Advertorials, target cycling clubs, cycling events (promo material in swag bag)
Radio & TV Ads	\$4,000	
Travel Articles	\$2,000	Pitch cycling/travel magazine for advertorial on cycling vacation
P.R. Efforts/Earned Media	0	Press Releases, Podcasts, TV interviews
TOTAL	\$40,000	



2025 Pedal Hilton Head Island - Key Metrics

- 612 riders

- Tourism:

Tourists (>50 miles): 306 (50%)
 Visitors (non-resident <=50 miles): 133 (21.7%)
 Residents/Locals/HHI/Club Kids: 173 (28.3%)

SC residents: 338 (55.2%)
 Out-of-state residents: 274 (44.8%)

Top 5 states after SC:

- GA
- NC
- FL
- VA
- MD

- Family & Friends Accompanying Riders

Tourists & Visitors:	<u>Riders</u>	<u># in party</u>	<u>Total in party</u>
	163	1 (just me!)	163
	127	2	254
	80	3	240
	28	4	112
	41	6	246
Total Tourists & Visitors:	439	-	1015
Total HHI Residents:	173	1	173
Total # of physical patrons served:			1188

ATAX	Riders	% of Visitors	Family & Friends	
Tourist Visitors	306	69.7%	401	707
Physical Visitors	133	30.3%	175	308
Residents	173		0	173
Total	612		576	1188
Additional traveling party members: 1015				

- General accommodations for PedalHHI

	Responses	%
Staying on Hilton Head Island	239	39.1
Live on Hilton Head Island	173	28.3
Driving in for the day of the event	107	17.4
Staying off-island	39	6.4
Uncertain at time of registration	54	8.8
	612	100

- For those staying on HHI, specified accommodations

Other/Uncertain at Time of Registration	71
Staying With Friends or Family	31
Airbnb/Home/Villa Rental/VRBO	27
The Beach House	17
Timeshare Unit	14
Courtyard Hilton Head Island	11
Spring Hill Suites	10
Holiday Inn Express	9
Doubletree	8
Home2Suites	8
Own My Home/Villa/Condo	8
Coral Sands by Palmera	4
Marriott Hilton Head Resort & Spa	4
HHI Motorcoach RV Resort	3
Hilton Garden Inn Hilton Head	3
Spark by Hilton Head	3
Palmera Inn and Suites	2
Sonesta Hilton Head Resort	2
Hilton Beachfront Resort and Spa	1
Inn and Club at Harbor Town	1
Omni Hilton Head Oceanfront Resort	1
Westin Hilton Head Island Resort & Spa	1
	239

*** Yellow accommodations offered special rates for Pedal Hilton Head Island.

- How did you learn about Pedal? ***

	<u>#</u>	<u>%</u>
Previous Participant of Pedal HHI	312	51.0
Friend / Family	76	12.4
Cycling Club	38	6.2
Internet Search	32	5.2
Facebook - PedalHHI	30	4.9
CAAM Events	23	3.8
Other	21	3.4
Email	8	1.3
Bike Shop	8	1.3
Facebook - CAAM	6	1.0
Event Postcard	3	.5
Sponsor	3	.5
BikeRide.com	2	.3
Unspecified	21	3.4
BGCHHI	29	4.7

- Age and gender ***

		Male	Female
		<u>64%</u>	<u>36%</u>
0 - 12	1%	4	2
13 - 17	1%	2	1
18 - 24	1%	4	1
25 - 29	2%	5	4
30 - 39	4%	18	8
40 - 49	8%	24	24
50 - 59	24%	83	57
60 +	59%	230	111

*** Does not include age/gender breakdown of 28 BGCHHI members, 1 BGCHHI staff supervisor/rider and family of 5 who paid post-event!

- Bike clubs represented (not a required registration question)

75south	2
Adventist CLT Cycling Team	1
Air Force Cycling Team - SouthEast Region	11
Bank City Bike Club	2
Bike Doctor	4
Bonafide Riders Cycle Club	2

Bull Mountain Cycling Palooza	7
Bulldog Racing & Cincinnati Cycling Club	1
Chain Gang	2
Cincinnati Cycle Club	1
Coastal Bicycle Touring Club	10
Coastal Cyclists Charleston	6
Divas Cycling	1
Eisenhower Social	2
Every Woman Cycling Team	3
Gordon cycling Club	1
Granada Racing	1
Greenville Spinners	2
HH Bike Ambassadors	2
Hilton Head Cycling / Robson Forensics	8
Kickin' Asphalt Cycling Club	67
KRT QRT	7
LMHH Bike Fun Group	4
Major Taylor Atlanta - Da' Wheel Deal Cycling Club	1
Major Taylor Cycling Club North Carolina	1
Major Taylor Cycling Club of Alabama	1
Major Taylor Cycling Club of Cincinnati	1
Major Taylor Cycling Club South Carolina	4
Major Taylor Lowcountry Cycling Club	9
Metro Atlanta Cycling Club	3
North Florida Bike Club	14
Oceanic Racing	1
Orange County Bicycle Club	1
Outspokin Tweeners	1
Rock Hill Bicycle Club	2
Rusty Chains of Warner Robins	1
Rusty Spokes Wilmington, NC	6
SAMGR	1
Sarasota Manatee Bicycle Club	3
Seminole Cyclists	1
South Side Cycling	3
Spoke Sisters	5
Sun City Cyclers	22
Team Left Hand Ohio	1
UMOJA	1
Unity Riders Cycling Club	1

Source: RaceRoster registration platform, plus BGCHHI member participants

2025 Pedal Hilton Head Island - Key Metrics

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		<u>Male</u>	<u>Female</u>
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Spoke Sisters	5
Sun City Cyclers	22
Team Left Hand Ohio	1
UMOJA	1
Unity Riders Cycling Club	1

Source: RaceRoster registration platform, plus BGCHHI member participants

Fw: ATAX Submission Vote Results

From Michelle Frier <michelle.frier@bgclowcountry.org>

Date Wed 9/3/2025 10:44 AM

To Michelle Frier <michelle.frier@bgclowcountry.org>; Michelle Frier <mfrier625@gmail.com>

From: Andrea Arbore <ajarbore@gmail.com>

Sent: Wednesday, August 27, 2025 8:37 PM

To: Russell Whiteford <rewwhiteford@gmail.com>; Michelle Frier <michelle.frier@bgclowcountry.org>; Jaime Dailey-Vergara <Jaime.Dailey-Vergara@bgclowcountry.org>

Subject: Fwd: ATAX Submission Vote Results

Begin forwarded message:

From: Doug Bolton <drbhhi@gmail.com>

Date: August 27, 2025 at 7:42:56 PM EDT

To: Andrea Arbore <ajarbore@gmail.com>

Subject: ATAX Submission Vote Results

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On Wednesday August 27th, a special vote was taken by the Board of Directors of the Boys and Girls Club of Hilton Head Island. The motion was made by Andrea Arbore to approve the submission of the 2026 Pedal Hilton Head Island ATAX Grant Application in the amount of \$45,000. The motion was seconded by Doug Bolton.

Voting in favor of the motion was Bolton, Vargas, Dowling, Chamberlain, Ball, Hudson, Arbore, Grogan, Ferguson, O'Toole, Cooper, Robine, Halsey, Rose, Smith, Roger and Capps. The motion is passed.

Official minutes of the 8/27/2025 Board vote will be published after ATAX deadline

Doug Bolton President

Karen Chamberlain Vice President

Rosanne Ball Secretary

Boys and Girls Club of Hilton Head Island

Operating Budget FY 26

Hilton Head

Budget FY26

Budget FY26

4030 - Special Event Inc	\$847,000.00
4035 - Special Event Expense	\$216,000.00
Net Special Event	\$631,000.00

4050 - Grant Income	\$282,000.00
4995 - Income from United Way	\$-
Grant Income	\$282,000.00

4110 - Membership Dues	
4120 - Program Fees	\$807,000.00
Program Income	\$807,000.00

4005 - Donations - General	\$668,000.00
4045 - General Appeals	
4055 - Endowment Fund Income	
4065 - Memorials & Bequests	
4122 - Scholarships	
4600 - Other Grants	
4809 - Scholarship - Restricted	
4990 - Income Released From Restricted	
Total Donations	\$668,000.00

4500 - Miscellaneous Income	\$-
4510 - Other Income - Restricted	
4210 - Rental of Facility	\$20,800.00
Total Facility Rental and Misc	\$20,800.00

Total Operating Revenue	\$2,408,800.00
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5005 - Compensation - Full Time	\$612,604.00
5010 - Compensation - Part Time	\$291,770.50
5011 - Payroll Wages - Restricted	\$43,362.00
5015 - Salary Increases/Bonus Pool	\$-
5020 - Health Benefits	\$64,859.21
5025 - Workers Comp Exp	\$4,560.00
5030 - Retirement/Pension	\$9,677.50
5045 - Staff Recognition	\$4,000.00
5050 - Payroll Taxes	\$69,184.65
5051 - Payroll Taxes - Restricted	\$3,317.19
5055 - SUTA Taxes	\$4,738.68
5048 - Professional Development	\$15,500.00

5112- Payroll Service Fees		\$13,600.00
	\$-	
1 Total Personel Cost		\$1,137,173.74
5150 - Program Expense		\$152,740.00
5155 - Program Activites	\$-	
5510 - National Dues - Programs		\$2,000.00
5829 - Youth of the Year Expenses	\$-	
2 Total Direct Program Expenses		\$154,740.00
5110 - Professional Fees		\$42,661.00
5627 - Credit Card Fees		\$12,000.00
5113 - Advertising Marketing & Promo		\$500.00
3 Total Outside services		\$55,161.00
5475 - Donor Relations & Stewardship		\$2,000.00
4 Total Donor Relations		\$2,000.00
5309 - Insurance - Commercial Property		\$47,000.00
5310 - Insurance - General & Liability		\$7,400.00
5311 - Insurance - Auto		\$3,000.00
5314 - Insurance - Umbrella		\$2,600.00
5315 - Insurance - Flood		\$5,000.00
5 Total Insurance		\$65,000.00
5239 - Building & Ground Maintenance		\$46,000.00
5240 - Grounds Maintenance	\$-	
5241 - Outside Cleaning&Other Services	\$-	
5250 - Equipment Repairs		\$25,000.00
5260 - Repairs	\$-	
5130 - Building Supplies		\$12,000.00
5720 - New Equipment	\$-	
5340 - Property Tax		\$5,000.00
5450 - Vehicle Repairs		\$5,000.00
5210 - Telephone		\$10,500.00
5230 - Electric & Gas		\$45,000.00
5232 - Security		\$14,000.00
5235 - Water & Sewer		\$12,000.00
6 Total Facilities		\$174,500.00
5115 - Operating Supplies	\$-	
5120 - Office supplies		\$5,000.00
5140 - Medical Supplies	\$-	
5160 - Food Supplies		\$1,000.00

5170 - Meeting Refreshments		\$6,000.00
5180 - Printing		\$10,000.00
5185 - Postage		\$3,000.00
5531 - Membership & Subscription Fees		\$3,500.00
5425 - Recruiting Expenses		\$5,000.00
5049 - Staff Apparel		\$500.00
5600 - Other Operating Expenses	\$-	
5622 - Out of Zone Busing Expenses	\$-	
5625 - Bank Service Charges		\$300.00
5660 - Miscellaneous Expense		\$500.00
5420 - Travel Expense	\$-	
5421 - Mileage		\$400.00
7. Total Operating Supplies		\$35,200.00

	\$-	
4310 - Interest	\$-	
4330 - Dividend Income	\$-	
4342 - Realized Gain/Loss	\$-	
4345 - Unreal Gain/Loss-Inv	\$-	
4996 - Interest Income	\$-	
5700 - Depreciation Expense		\$215,000.00
5900 - Allocation to Executive Office		\$160,000.00
7605 - Investment Fees		\$28,000.00
8 Total Non Cash Items		\$403,000.00

Total Expenditures	\$2,026,774.74
Change In Net Assets	\$382,025.26

Boys & Girls Club of the Lowcountry, Inc

Combining Statement of Activities

As of Date:

09/30/2025

Location group:

HH Oper

	10/01/2024 Through 09/30/2025
	Budget
4030 - Special Event Inc	670,500
4035 - Special Event Expense	(160,000)
Total Fundraising Events Revenue	510,500
4050 - Grant Income	216,000
Total Grant Revenue - Governmental	216,000
4995 - Income from United Way	0
Total Grant Revenue - Other	0
4110 - Membership Dues	0
4120 - Program Fees	295,000
Total Program Revenue	295,000
4005 - Donations - General	71,245
4045 - General Appeals	300,000
4055 - Endowment Fund Income	171,000
4065 - Memorials & Bequests	0
4122 - Scholarships	20,000
4600 - Other Grants	30,000
4809 - Scholarship - Restricted	0
4990 - Income Released From Restricted	0
Total Contributions	592,245
4500 - Miscellaneous Income	150,000
4510 - Other Income - Restricted	0
Total Revenue - Other	150,000
4210 - Rental of Facility	20,000
Total Rental Income	20,000
Total Operating Revenue	1,783,745
5800 - Restricted Fund Expenses	0
5801 - Direct Costs - Restricted	0
5818 - Keystone Club Expenses	0
5819 - Torch Club Expenses	0
5823 - Teen Program	0
5835 - Chasing the Dream Expenses	0
5837 - Sports Program / Gym Expenses	0
5863 - HH Reading Center	0
5866 - Restricted for Holiday	0

5868 - Restricted for Technology	0
5871 - Restricted for Art Programs	0
5881 - Restricted Capital Campaign Exp	0
5894 - STEM Restricted Expenses	0
Total Direct	0

5005 - Compensation - Full Time	717,000
5010 - Compensation - Part Time	0
5011 - Payroll Wages - Restricted	0
5015 - Salary Increases/Bonus Pool	27,000
Total Salary and Wages	744,000

5019 - Employee Costs	0
5020 - Health Benefits	85,000
5025 - Workers Comp Exp	5,685
5030 - Retirement/Pension	5,000
5045 - Staff Recognition	0
5050 - Payroll Taxes	54,850
5051 - Payroll Taxes - Restricted	0
5055 - SUTA Taxes	1,600
5060 - Retirement Employer Cost	0
Total PR Taxes	152,135
Total Personnel	896,135

5110 - Professional Fees	60,000
5627 - Credit Card Fees	22,000
5829 - Youth of the Year Expenses	0
Total Professional Fees	82,000

5113 - Advertising Marketing & Promo	12,000
5475 - Donor Relations & Stewardship	0
Total Advertising and Promotion	12,000

5309 - Insurance - Commercial Property	35,000
5310 - Insurance - General & Liability	2,000
5311 - Insurance - Auto	12,000
5314 - Insurance - Umbrella	10,000
5315 - Insurance - Flood	30,000
Total Insurance	89,000

5049 - Staff Apparel	2,000
5115 - Operating Supplies	0
5120 - Office supplies	5,095
5130 - Building Supplies	10,500
5140 - Medical Supplies	0
5150 - Program Expense	0
5155 - Program Activites	0
5160 - Food Supplies	0
5170 - Meeting Refreshments	8,000
5175 - Snack Expense	0
5180 - Printing	14,000

5185 - Postage	2,000
5425 - Recruiting Expenses	5,000
5510 - National Dues - Programs	4,000
Total Office Supplies	50,595
5340 - Property Tax	6,000
5440 - Licenses	2,000
5531 - Membership & Subscription Fees	800
5600 - Other Operating Expenses	0
5622 - Out of Zone Busing Expenses	0
5625 - Bank Service Charges	20
5660 - Miscellaneous Expense	3,000
5720 - New Equipment	0
Total Other Expenses	11,820
5239 - Building & Ground Maintenance	30,650
5240 - Grounds Maintenance	0
5241 - Outside Cleaning&Other Services	40,000
5250 - Equipment Repairs	15,000
5260 - Repairs	10,000
Total Repairs and Maintenance	95,650
5048 - Professional Development	12,000
5420 - Travel Expense	0
5421 - Mileage	100
5450 - Vehicle Repairs	4,200
Total Travel Expenses	16,300
5210 - Telephone	21,000
5230 - Electric & Gas	45,000
5232 - Security	14,000
5235 - Water & Sewer	14,000
Total Utilities	94,000
4310 - Interest	0
4330 - Dividend Income	0
4342 - Realized Gain/Loss	0
4345 - Unreal Gain/Loss-Inv	0
4996 - Interest Income	0
5700 - Depreciation Expense	0
5900 - Allocation to Executive Office	265,245
7605 - Investment Fees	0
Total Allocated Indirect Costs	265,245
Total Expenditures	1,612,745
Change In Net Assets	171,000

These financial statements have not been subjected to an audit, review or compilation engagement

HH Oper

10/01/2024 Through 09/30/2025 Year To Date 09/30/2025 Prior Year To Date 09/30/2024

	Summary	Actual
717,078	717,078	839,478
(187,246)	(187,246)	(184,113)
529,832	529,832	655,365

3,750	3,750	147,000
3,750	3,750	147,000

0	0	489
0	0	489

3,896	3,896	510
263,615	263,615	245,445
267,511	267,511	245,955

753,999	753,999	107,048
0	0	333,451
0	0	0
0	0	4,005
0	0	(12,490)
0	0	10,000
0	0	250
0	0	406,467
753,999	753,999	848,731

(2,678)	(2,678)	4,057
0	0	1,500
(2,678)	(2,678)	5,557

19,050	19,050	18,400
19,050	19,050	18,400

1,571,464	1,571,464	1,921,497
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0	0	8,777
0	0	17,611
0	0	458
0	0	1,557
0	0	4,754
0	0	211
0	0	161
0	0	5,761
0	0	5,438

0	0	7,535
0	0	3,286
0	0	38,643
0	0	2,584
0	0	96,776

310,361	310,361	339,950
182,329	182,329	206,270
44,218	44,218	82,705
0	0	2,800
536,908	536,908	631,725

0	0	(5,578)
48,541	48,541	64,813
472	472	6,812
5,551	5,551	2,637
794	794	0
38,274	38,274	42,949
3,956	3,956	6,912
3,360	3,361	1,853
0	0	4,683
100,948	100,949	125,081
637,856	637,857	756,806

18,056	18,055	61,277
11,603	11,603	21,126
0	0	617
29,659	29,658	83,020

4,438	4,438	9,857
1,109	1,109	0
5,547	5,547	9,857

23,986	23,986	32,679
17,948	17,948	1,810
5,280	5,280	7,562
2,883	2,883	6,175
0	0	38,815
50,097	50,097	87,041

0	0	1,784
0	0	16
3,267	3,268	5,658
9,424	9,423	8,016
0	0	597
74,316	74,316	4,293
0	0	2,576
1,396	1,396	56
7,712	7,712	6,191
0	0	15
3,703	3,704	17,192

6,767	6,766	1,478
2,326	2,326	5,068
0	0	3,943
108,911	108,911	56,883
877	877	5,552
0	0	1,507
8,293	8,293	1,089
0	0	96
0	0	(18,695)
24	24	12
(16)	(16)	2,944
0	0	739
9,178	9,178	(6,756)
19,718	19,718	2,631
0	0	18,810
0	0	37,833
0	0	12,963
21,070	21,071	8,702
40,788	40,789	80,939
4,010	4,009	3,930
1,219	1,219	0
250	250	275
20	20	2,738
5,499	5,498	6,943
15,732	15,732	19,808
42,517	42,517	45,984
8,298	8,298	14,095
12,083	12,083	11,857
78,630	78,630	91,744
(59,410)	(59,410)	0
(71,685)	(71,685)	(70,144)
(19,175)	(19,175)	(28,402)
(70,295)	(70,294)	(463,326)
0	0	(85,455)
192,343	192,342	206,934
176,703	176,703	256,111
28,214	28,214	25,372
176,695	176,695	(158,910)
1,142,860	1,142,860	1,104,343
428,604	428,604	817,154

; and no CPA provides any assurance on them.

Boys & Girls Club of the Lowcountry, Inc

Statement of Financial Position

These financial statements omit substantially all disclosures required by GAAP in the United States of America.

As of Date:

09/30/2025

Location group:

HH Oper

	Executive Year To Date 09/30/2025	Bluffton Year To Date 09/30/2025
	Executive	Bluffton
1025 - HHI/Bluffton	0	0
1027 - HH Capital Campaing MoneyMarket	0	0
1050 - Petty Cash	0	0
1072 - Bill.com Money Out Clearing	0	0
1090 - SSB Operating-Deposit Account	0	0
1091 - SSB Operating - Payable Acct	0	0
1093 - SSB Restricted Funds	0	0
1095 - SSB Payroll	0	0
Total Cash and Cash Equivalents	0	0
1211 - United Way Promise to Give	0	0
Total Accounts Receivable, Net	0	0
1255 - Due to / From Restricted Fund	0	0
1300 - Prepaid Expenses	0	0
1325 - Prepaid Insurance	0	0
1350 - Prepaid Special Event Expenses	0	0
1899 - Due to/From Lowcountry	0	0
1900 - Operating Lease Assets	0	0
Total Other Current Assets	0	0
1500 - Building	0	0
1501 - Leasehold Improvements	0	0
1502 - Land Improvements	0	0
1505 - Ballfield	0	0
1510 - Equipment	0	0
1515 - Outdoor Pavilion	0	0
1520 - Furnishings	0	0
1530 - Transportation Equipment	0	0
1560 - Land	0	0
1599 - Accumulated Depreciation	0	0
Total Property & Equipment	0	0
1056 - Wells Fargo 8836-7061	0	0
1058 - Wells Fargo 1430-8012	0	0
1060 - Wells Fargo 2200-3195	0	0
1062 - Wells Fargo 1167-7761	0	0
1069 - Fidelity HH Endowment	0	0
1075 - Capital Group x4720	0	0
Total Investments	0	0
Total Assets	0	0

2000 - Accounts Payable	0	0
2010 - WH - United Way	0	0
2025 - Insurance Payable	0	0
2055 - 401k Deduction	0	0
2090 - Accrued Vacation	0	0
2250 - Divvy CC	0	0
2900 - Operating Lease Liability	0	0
Total PR Related Liabilities	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
3000 - Net Assets	0	0
3020 - Net Assets - Permanently Restr	0	0
3030 - Net Board Designated Assets	0	0
3035 - Release fr. Board Desig Endow	0	0
3040 - Transfer of Net Assets	0	0
3050 - Net Property & Equipment Assets	0	0
3200 - Temp. Restricted Net Assets	0	0
3900 - Unrestricted Fund Balance	0	0
Total Net Assets	<u>0</u>	<u>0</u>
Change In Net Assets	<u>0</u>	<u>0</u>
Total Net Assets	<u>0</u>	<u>0</u>
Total Liabilities and Net Assets	<u>0</u>	<u>0</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no CPA provides any assu

HH Oper Year To Date 09/30/2025	Jasper Year To Date 09/30/2025	N Beaufort Year To Date 09/30/2025	
Hilton Head	Jasper	N Beaufort	Summary
125,354	0	0	125,354
242,843	0	0	242,843
250	0	0	250
21,267	0	0	21,267
1,039,856	0	0	1,039,856
(3,967)	0	0	(3,967)
280,477	0	0	280,477
(59,095)	0	0	(59,095)
1,646,985	0	0	1,646,985
0	0	0	0
0	0	0	0
(100)	0	0	(100)
6,008	0	0	6,008
37,605	0	0	37,605
15,805	0	0	15,805
(176,703)	0	0	(176,703)
11,339	0	0	11,339
(106,046)	0	0	(106,046)
4,568,462	0	0	4,568,462
593,962	0	0	593,962
9,093	0	0	9,093
1,977	0	0	1,977
611,649	0	0	611,649
368,795	0	0	368,795
28,665	0	0	28,665
89,971	0	0	89,971
240,000	0	0	240,000
(4,132,202)	0	0	(4,132,202)
2,380,372	0	0	2,380,372
896,996	0	0	896,996
563,899	0	0	563,899
1,458,584	0	0	1,458,584
130,247	0	0	130,247
1,698,529	0	0	1,698,529
190,300	0	0	190,300
4,938,555	0	0	4,938,555
8,859,866	0	0	8,859,866

(5,630)	0	0	(5,630)
437	0	0	437
14,261	0	0	14,261
2,096	0	0	2,096
5,481	0	0	5,481
19,519	0	0	19,519
11,339	0	0	11,339
53,133	0	0	53,133
47,503	0	0	47,503
989,955	0	0	989,955
75,000	0	0	75,000
4,509,365	0	0	4,509,365
60,000	0	0	60,000
107,418	0	0	107,418
2,506,200	0	0	2,506,200
614,474	0	0	614,474
(478,654)	0	0	(478,654)
8,383,758	0	0	8,383,758
428,605	0	0	428,605
8,812,363	0	0	8,812,363
8,859,866	0	0	8,859,866

rance on them.

Boys & Girls Club of the Lowcountry, Inc

Combining Statement of Activities

As of Date:

09/30/2024

Location group:

HH Oper

HH Oper
10/01/2023 Through
09/30/2024

4030 - Special Event Inc	839,478
4035 - Special Event Expense	(184,113)
Total Fundraising Events Revenue	655,365

4050 - Grant Income	147,000
Total Grant Revenue - Governmental	147,000

4995 - Income from United Way	489
Total Grant Revenue - Other	489

4110 - Membership Dues	510
4120 - Program Fees	245,445
Total Program Revenue	245,955

4005 - Donations - General	107,048
4045 - General Appeals	333,451
4065 - Memorials & Bequests	4,005
4122 - Scholarships	(12,490)
4600 - Other Grants	10,000
4809 - Scholarship - Restricted	250
4818 - Keystone Club	0
4990 - Income Released From Restricted	406,467
Total Contributions	848,731

4500 - Miscellaneous Income	4,057
4510 - Other Income - Restricted	1,500
Total Revenue - Other	5,557

4210 - Rental of Facility	18,400
Total Rental Income	18,400

Total Operating Revenue	1,921,497
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5800 - Restricted Fund Expenses	8,777
5801 - Direct Costs - Restricted	17,611
5818 - Keystone Club Expenses	458
5819 - Torch Club Expenses	1,557
5823 - Teen Program	4,754
5835 - Chasing the Dream Expenses	211
5837 - Sports Program / Gym Expenses	161
5863 - HH Reading Center	5,761
5866 - Restricted for Holiday	5,438

5868 - Restricted for Technology	7,535
5871 - Restricted for Art Programs	3,286
5881 - Restricted Capital Campaign Exp	38,643
5894 - STEM Restricted Expenses	2,584
Total Direct	96,776

5005 - Compensation - Full Time	339,950
5010 - Compensation - Part Time	206,270
5011 - Payroll Wages - Restricted	82,705
5015 - Salary Increases/Bonus Pool	2,800
Total Salary and Wages	631,725

5000 - Payroll Expenses	0
5019 - Employee Costs	(5,578)
5020 - Health Benefits	64,813
5025 - Workers Comp Exp	6,812
5030 - Retirement/Pension	2,637
5045 - Staff Recognition	0
5050 - Payroll Taxes	42,949
5051 - Payroll Taxes - Restricted	6,912
5055 - SUTA Taxes	1,853
5060 - Retirement Employer Cost	4,683
Total PR Taxes	125,081
Total Personnel	756,806

5110 - Professional Fees	61,277
5627 - Credit Card Fees	21,126
5829 - Youth of the Year Expenses	617
Total Professional Fees	83,020

5113 - Advertising Marketing & Promo	9,857
Total Advertising and Promotion	9,857

5309 - Insurance - Commercial Property	32,679
5310 - Insurance - General & Liability	1,810
5311 - Insurance - Auto	7,562
5314 - Insurance - Umbrella	6,175
5315 - Insurance - Flood	38,815
Total Insurance	87,041

5049 - Staff Apparel	1,784
5115 - Operating Supplies	16
5120 - Office supplies	5,658
5130 - Building Supplies	8,016
5140 - Medical Supplies	597
5150 - Program Expense	4,293
5155 - Program Activites	2,576
5160 - Food Supplies	56
5170 - Meeting Refreshments	6,191
5175 - Snack Expense	15
5180 - Printing	17,192

5185 - Postage	1,478
5425 - Recruiting Expenses	5,068
5510 - National Dues - Programs	3,943
Total Office Supplies	56,883
5340 - Property Tax	5,552
5440 - Licenses	1,507
5531 - Membership & Subscription Fees	1,089
5600 - Other Operating Expenses	96
5622 - Out of Zone Busing Expenses	(18,695)
5625 - Bank Service Charges	12
5660 - Miscellaneous Expense	2,944
5720 - New Equipment	739
5874 - Gulf Stream (USCB)-Healthy Eat	0
Total Other Expenses	(6,756)
5239 - Building & Ground Maintenance	2,631
5240 - Grounds Maintenance	18,810
5241 - Outside Cleaning&Other Services	37,833
5250 - Equipment Repairs	12,963
5260 - Repairs	8,702
Total Repairs and Maintenance	80,939
5048 - Professional Development	3,930
5420 - Travel Expense	0
5421 - Mileage	275
5450 - Vehicle Repairs	2,738
Total Travel Expenses	6,943
5210 - Telephone	19,808
5230 - Electric & Gas	45,984
5232 - Security	14,095
5235 - Water & Sewer	11,857
Total Utilities	91,744
4310 - Interest	0
4330 - Dividend Income	(70,144)
4341 - Realized Gain/Loss-Inv-Restrict	0
4342 - Realized Gain/Loss	(28,402)
4345 - Unreal Gain/Loss-Inv	(463,326)
4996 - Interest Income	(85,455)
5700 - Depreciation Expense	206,934
5900 - Allocation to Executive Office	256,111
7605 - Investment Fees	25,372
Total Allocated Indirect Costs	(158,910)
Total Expenditures	1,104,343
Change In Net Assets	817,154

These financial statements have not been subjected to an audit, review or compilation engagement, i

Year To Date
09/30/2024

Summary

839,478

(184,113)

655,365

147,000

147,000

489

489

510

245,445

245,955

107,048

333,451

4,005

(12,490)

10,000

250

0

406,467

848,731

4,057

1,500

5,557

18,400

18,400

1,921,497

8,776

17,612

457

1,557

4,754

211

161

5,761

5,438

7,535
3,286
38,643
2,584
96,775

339,950
206,270
82,705
2,800
631,725

0
(5,578)
64,813
6,812
2,637
0
42,950
6,911
1,853
4,683
125,081
756,806

61,277
21,126
617
83,020

9,858
9,858

32,678
1,810
7,562
6,175
38,815
87,040

1,784
16
5,658
8,016
597
4,293
2,576
56
6,191
15
17,192

1,478
5,069
3,942
56,883

5,552
1,507
1,089
96
(18,695)
12
2,944
739
0
(6,756)

2,631
18,810
37,833
12,963
8,702
80,939

3,930
0
275
2,738
6,943

19,808
45,984
14,095
11,858
91,745

0
(70,145)
0
(28,402)
(463,325)
(85,456)
206,934
256,111
25,372
(158,911)

1,104,342
817,154

and no CPA provides any assurance on them.

Boys & Girls Club of the Lowcountry, Inc

Statement of Financial Position

These financial statements omit substantially all disclosures
required by GAAP in the United States of America.

As of Date:

Location group:

	HH Oper Year To Date 09/30/2024
	Hilton Head
1025 - HHI/Bluffton	122,417
1027 - HH Capital Campaign MoneyMarket	121,333
1050 - Petty Cash	250
1090 - SSB Operating-Deposit Account	557,553
1091 - SSB Operating - Payable Acct	(24,969)
Total Cash and Cash Equivalents	<u>776,584</u>
1300 - Prepaid Expenses	3,740
1350 - Prepaid Special Event Expenses	12,000
1900 - Operating Lease Assets	11,339
Total Other Current Assets	<u>27,079</u>
1500 - Building	4,501,944
1501 - Leasehold Improvements	593,961
1502 - Land Improvements	9,093
1505 - Ballfield	1,977
1510 - Equipment	611,649
1515 - Outdoor Pavilion	368,795
1520 - Furnishings	28,666
1530 - Transportation Equipment	89,971
1560 - Land	240,000
1599 - Accumulated Depreciation	(3,939,860)
Total Property & Equipment	<u>2,506,196</u>
1056 - Wells Fargo 8836-7061	873,819
1058 - Wells Fargo 1430-8012	549,384
1060 - Wells Fargo 2200-3195	1,378,937
1062 - Wells Fargo 1167-7761	107,371
1069 - Fidelity HH Endowment	1,599,853
Total Investments	<u>4,509,364</u>
Total Assets	<u>7,819,223</u>
2000 - Accounts Payable	10,878
2340 - Deferred Revenue	16,626
2010 - WH - United Way	437
2045 - Health Insurance Deferral	(969)
2055 - 401k Deduction	(733)
2090 - Accrued Vacation	5,481

2095 - Wages Payable	24,104
2701 - Accrued Expenses - Other	0
2900 - Operating Lease Liability	11,339
Total PR Related Liabilities	<u>39,659</u>
2288 - Visa - KimL SS 9724	566
2290 - Visa - AddieW SS 4860	36
2292 - Visa - RyanW SS 4818	8,091
2294 - Visa - Shelley SS 9191	1,372
Total Credit Card Liabilities	<u>10,065</u>
Total Liabilities	<u>77,228</u>
3000 - Net Assets	207,697
3030 - Net Board Designated Assets	4,509,365
3035 - Release fr. Board Desig Endow	60,000
3050 - Net Property & Equipment Assets	2,506,201
3900 - Unrestricted Fund Balance	(358,422)
Total Net Assets	<u>6,924,841</u>
Change In Net Assets	<u>817,154</u>
Total Net Assets	<u>7,741,995</u>
Total Liabilities and Net Assets	<u>7,819,223</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no CPA provides any assur

rance on them.

Boys & Girls Club of the Lowcountry, Inc

Combining Statement of Activities

As of Date:

09/30/2023

Location group:

HH Oper

	HH Oper 10/01/2022 Through 09/30/2023
4030 - Special Event Inc	800,728
4035 - Special Event Expense	(168,440)
Total Fundraising Events Revenue	632,288
4050 - Grant Income	142,119
Total Grant Revenue - Governmental	142,119
4995 - Income from United Way	2,755
Total Grant Revenue - Other	2,755
4120 - Program Fees	208,409
Total Program Revenue	208,409
4005 - Donations - General	12,898
4045 - General Appeals	294,891
4065 - Memorials & Bequests	202,888
4122 - Scholarships	(15,312)
4600 - Other Grants	18,800
4818 - Keystone Club	2,169
4990 - Income Released From Restricted	305,011
Total Contributions	821,345
4500 - Miscellaneous Income	214
Total Revenue - Other	214
4210 - Rental of Facility	15,545
Total Rental Income	15,545
Total Operating Revenue	1,822,675
5800 - Restricted Fund Expenses	15,156
5801 - Direct Costs - Restricted	12,138
5818 - Keystone Club Expenses	4,545
5823 - Teen Program	1,877
5863 - HH Reading Center	8,707
5866 - Restricted for Holiday	4,275
5868 - Restricted for Technology	3,898
5871 - Restricted for Art Programs	2,997
5881 - Restricted Capital Campaign Exp	8,836
5894 - STEM Restricted Expenses	4,331
Total Direct	66,760

5005 - Compensation - Full Time	368,904
5010 - Compensation - Part Time	204,660
5011 - Payroll Wages - Restricted	125,396
5015 - Salary Increases/Bonus Pool	22,000
Total Salary and Wages	720,960

5000 - Payroll Expenses	(290)
5020 - Health Benefits	77,692
5025 - Workers Comp Exp	1,220
5030 - Retirement/Pension	4,287
5045 - Staff Recognition	1,000
5050 - Payroll Taxes	46,607
5051 - Payroll Taxes - Restricted	8,306
5055 - SUTA Taxes	1,359
5060 - Retirement Employer Cost	1,928
Total PR Taxes	142,109
Total Personnel	863,069

5110 - Professional Fees	40,775
5627 - Credit Card Fees	15,584
Total Professional Fees	56,359

5113 - Advertising Marketing & Promo	4,347
Total Advertising and Promotion	4,347

5309 - Insurance - Commercial Property	28,446
5310 - Insurance - General & Liability	1,957
5311 - Insurance - Auto	8,371
5314 - Insurance - Umbrella	15,774
5315 - Insurance - Flood	22,997
Total Insurance	77,545

5049 - Staff Apparel	910
5115 - Operating Supplies	257
5120 - Office supplies	2,637
5130 - Building Supplies	13,374
5140 - Medical Supplies	254
5150 - Program Expense	7,951
5155 - Program Activites	11,880
5160 - Food Supplies	25
5170 - Meeting Refreshments	3,886
5175 - Snack Expense	41
5180 - Printing	12,931
5185 - Postage	1,388
5425 - Recruiting Expenses	4,687
5510 - National Dues - Programs	3,534
Total Office Supplies	63,755

5340 - Property Tax	5,922
5440 - Licenses	503
5531 - Membership & Subscription Fees	4,338

5622 - Out of Zone Busing Expenses	18,695
5625 - Bank Service Charges	143
5660 - Miscellaneous Expense	9,260
5720 - New Equipment	2,185
5874 - Gulf Stream (USCB)-Healthy Eat	36
Total Other Expenses	41,082
5239 - Building & Ground Maintenance	554
5240 - Grounds Maintenance	16,600
5241 - Outside Cleaning&Other Services	44,025
5250 - Equipment Repairs	16,376
5260 - Repairs	13,955
Total Repairs and Maintenance	91,510
5048 - Professional Development	12,223
5420 - Travel Expense	219
5421 - Mileage	671
5450 - Vehicle Repairs	2,565
Total Travel Expenses	15,678
5210 - Telephone	18,605
5230 - Electric & Gas	41,463
5232 - Security	11,065
5235 - Water & Sewer	9,775
Total Utilities	80,908
4310 - Interest	(1,120)
4330 - Dividend Income	(76,267)
4341 - Realized Gain/Loss-Inv-Restrict	(2,528)
4342 - Realized Gain/Loss	(11,647)
4345 - Unreal Gain/Loss-Inv	(237,943)
4996 - Interest Income	(44,560)
5700 - Depreciation Expense	224,603
5900 - Allocation to Executive Office	256,111
7605 - Investment Fees	22,702
Total Allocated Indirect Costs	129,351
Total Expenditures	1,490,364
Change In Net Assets	332,311

These financial statements have not been subjected to an audit, review or compilation engagement, a

Year To Date
09/30/2023

Summary

800,728

(168,440)

632,288

142,119

142,119

2,755

2,755

208,409

208,409

12,898

294,891

202,888

(15,312)

18,800

2,169

305,011

821,345

214

214

15,545

15,545

1,822,675

15,157

12,137

4,546

1,877

8,706

4,276

3,898

2,996

8,836

4,331

66,760

368,905
204,660
125,395
22,000
720,960

(290)
77,692
1,220
4,287
1,000
46,608
8,305
1,360
1,928
142,110
863,070

40,774
15,585
56,359

4,347
4,347

28,446
1,957
8,371
15,773
22,998
77,545

910
256
2,638
13,373
255
7,951
11,879
26
3,886
41
12,930
1,389
4,686
3,535
63,755

5,922
503
4,337

18,695
143
9,261
2,185
35
41,081

555
16,600
44,025
16,376
13,955
91,511

12,222
220
671
2,565
15,678

18,604
41,463
11,065
9,776
80,908

(1,121)
(76,267)
(2,528)
(11,647)
(237,942)
(44,561)
224,603
256,112
22,702
129,351

1,490,365
332,311

nd no CPA provides any assurance on them.

Boys & Girls Club of the Lowcountry, Inc

Statement of Financial Position

These financial statements omit substantially all disclosures required by GAAP in the United States of America.

As of Date:

Location group:

	HH Oper Year To Date 09/30/2023
	Hilton Head
1025 - HHI/Bluffton	109,359
1027 - HH Capital Campaign MoneyMarket	121,334
1050 - Petty Cash	250
1090 - SSB Operating-Deposit Account	400,392
1091 - SSB Operating - Payable Acct	(29,067)
Total Cash and Cash Equivalents	602,268
1350 - Prepaid Special Event Expenses	14,523
1900 - Operating Lease Assets	24,396
Total Other Current Assets	38,919
1500 - Building	4,501,944
1501 - Leasehold Improvements	381,752
1505 - Ballfield	1,977
1510 - Equipment	611,650
1515 - Outdoor Pavilion	368,794
1520 - Furnishings	28,666
1530 - Transportation Equipment	89,971
1560 - Land	240,000
1599 - Accumulated Depreciation	(3,732,918)
Total Property & Equipment	2,491,836
1056 - Wells Fargo 8836-7061	829,641
1058 - Wells Fargo 1430-8012	521,950
1060 - Wells Fargo 2200-3195	1,146,228
1062 - Wells Fargo 1167-7761	81,554
1069 - Fidelity HH Endowment	1,284,725
1079 - Fidelity HH - Capital Reserve	512
1089 - Fidelity HH- Operating Reserve	284
Total Investments	3,864,894
Total Assets	6,997,917
2000 - Accounts Payable	4,616
2340 - Deferred Revenue	12,600
2010 - WH - United Way	437
2045 - Health Insurance Deferral	(566)
2090 - Accrued Vacation	8,631
2095 - Wages Payable	22,345

2701 - Accrued Expenses - Other	0
2900 - Operating Lease Liability	24,396
Total PR Related Liabilities	<u>55,243</u>
2286 - Visa - AngieE SS 5690	(124)
2288 - Visa - KimL SS 9724	731
2292 - Visa - RyanW SS 4818	10
Total Credit Card Liabilities	<u>617</u>
Total Liabilities	<u>73,076</u>
3000 - Net Assets	175,800
3030 - Net Board Designated Assets	3,864,894
3035 - Release fr. Board Desig Endow	60,000
3050 - Net Property & Equipment Assets	<u>2,491,836</u>
Total Net Assets	<u>6,592,530</u>
Change In Net Assets	<u>332,311</u>
Total Net Assets	<u>6,924,841</u>
Total Liabilities and Net Assets	<u>6,997,917</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no CPA provides any assurance

ince on them.

OGDEN UT 84201-0038

In reply refer to: 0437874130
Dec. 14, 2007 LTR 4168C E0
57-0811876 000000 00 000 R
00022075
BODC: TE

BOYS AND GIRLS CLUBS OF LOWCOUNTRY
INC
17 B MARSHELLEN DR
BEAUFORT SC 29902-6900175

2276

Employer Identification Number: 57-0811876
Person to Contact: L. Horspool
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 05, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1985, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the 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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Maureen Green
Operations Manager, Collection

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Critical Messages

None

Electronic Filing

None

Informational Messages

- ☐ Force field entered with data "317,495" on Screen Exp-2
- ☐ IRS regulations require any entity with an EIN to update the Responsible Party information within 60 days of any change by filing Form 8822-B, Change of Address or Responsible Party
- ☐ Historical Report (990 Return) does not display 2024 column if Tax Projection has not been selected.
- ☐ If Schedule B is required, enter data in View > Contributor/Officer > Contributor Information instead of Screen Income
- ☐ Books in Care of is using officer marked in the officer window; Organization phone number is used for contact
- ☐ Form 8868 for Form 990/990-EZ extension previously printed; verify extended due date in Screen Ext
- ☐ One or more contributor name and address are suppressed on Schedule B
- ☐ Organization contact email is blank in the electronic record for firm contact information; Organization email is updated on screen Contact
- ☐ Exclude Schedule B from income option marked in Contributor Information window (View > Contributor/Officer > Contributor Information)
- ☐ Contributor MR & MRS. ROBERT J. LOFTUS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor WARDLE FAMILY FOUNDATION is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor UNITED WAY OF THE LOWCOUNTRY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor JM FOUNDATION is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. AND MRS. STEPHEN L. HICKMAN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. AND MRS. DAVID D. EKEDAHL is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. AND MRS. STANLEY R SMITH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. AND MRS. DAVID C. WETMORE is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. AND MRS. GEORGE DAVAGIAN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor KENNETH R. CAMPBELL is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. CYNTHIA E. WILLETT is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. J. PATRICK MOHAN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. ROBERT GLOVER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor TOWN OF BLUFFTON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JAY SUDOWSKI is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor PORT ROYAL COMMUNITY CHARITABLE FUND is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Informational Messages (cont.)

- ☐ Contributor DR. & MRS. SANJAY KUMAR is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RICHARD M. SAMBROOK is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor INSPIRE BRANDS - ARBY'S FOUNDATION is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MS. SHARON H. MILLER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor COLLETON RIVER CHARITABLE FUND is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. MICHAEL LYNCH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MAY RIVER DERMATOLOGY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MS. CYNTHIA G. GALLAGHER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. WILLIAM D. GROGAN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. ROBERT M. KEATING is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor REILLEY'S SOUTH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. MRS. BRIAN STERTZER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JOHN F. WARD is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor WOMEN IN PHILANTHROPY FUND is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RICK ROBBINS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RONALD F. ROBINE is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. FRANK J. RAITI is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor BEACH HOUSE RESORT OWNER LLC is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor COASTAL PEDIATRIC DENTISTRY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor SEA PINES RESORT, LLC is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. DORIS L. GAST is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. STEVE F. SCHUCKENBROCK is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. W. ALAN MCCOLLOUGH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor COMMUNITY FOUNDATION OF THE LOWCOUNT is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Informational Messages (cont.)

- ☐ Contributor ISLAND GETAWAY, LTD. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JACK C. BILLER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DUDLEY S. TAFT is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. DELINDA ANN MIX is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. IRVING M. MCNAIR, JR. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor COLONIAL FOUNDATION, INC. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. WAYNE V. ZANETTI is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor CHARTER ONE REALTY CHARITABLE FUND is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DAVID CARLUCCI is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. THOMAS KEMENY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. ERIC ROSE & MRS. MARYBETH SULLIV is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. CRAIG C. OSTERGARD is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. THOMAS J. WEISENBACH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DALE E. CHAMBERLAIN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor LATITUDE AT HILTON HEAD FOUNDATION is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor LONG COVE CLUB COMMUNITY CHARITABLE is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JAMES M. WENTWORTH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor BLUE CROSS BLUE SHIELD OF THE SC is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor KATHRYN DAVIS GRADO FOUNDATION C/O H is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JOSEPH E. HUDSON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JOSEPH D. CORVAIA is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. PAUL MCEVOY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor NIX CONSTRUCTION CO, INC. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Informational Messages (cont.)

line 1

- ☐ Contributor MR. & MRS. JEFFREY FERRY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RICK L. COFFIN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DOUGLAS R. BOLTON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RICHARD G. HANSEN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. FREDERIC H. MORRIS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor BESKIN & BESKIN PC is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DAVID E. PARDUE, JR. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. THEODORE ATHANAS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. ROBERT REICHEL is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JAMES R. GAUNT is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JAMES E. HUMPHREY is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. DANIEL DEATON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. D. SCOTT DALTON & MRS. CHRISTINE is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. JEFFREY C. WINEMILLER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MS. SUSAN M. KETCHUM is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. GUY DOUGLAS JOHNSTON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor THE CELEBRATIONS PROJECTS, INC. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. HEINN F. TOMFOHRDE, III is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor LOWCOUNTRY COMMUNITY CHURCH is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. PETER DEHEBREARD is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor ITW FOUNDATION 3-FOR-1 MATCHING GIFT is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor PALMETTO ELECTRIC TRUST is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Informational Messages (cont.)

- ☐ Contributor MR. KEVIN BARTCZAK is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor INSPIRE BRANDS - BUFFALO WILD WINGS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor THE JENNIFER & THOMAS BELL FAMILY FO is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. SUSAN G. ROSS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. WAYNE M. MITCHELL is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. & MRS. MICHAEL L. GONZALEZ is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor DR. STEPHEN A. HASLEY & MS. SANDRA is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. THOMAS L. ALAIMO is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor SISTERS OF CHARITY FOUNDATION OF SC is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. BRADFORD HARMON is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. DIANE D. MYERS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MODERN JEWELERS, INC. is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. ARNO H. DIMMLING is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. RAYMOND STICKEL is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. KATHY F. CYPHER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MS. HILARY A. HATTLER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. HERBERT EGOROFF is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MRS. MERRILL U. BARRINGER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. CHALMERS J. GORMAN is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MS. KATHLEEN MCDONALD is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. GARY SAWYER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. TRACY D. WILKINS is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor ELIZABETH WALLACE ELLIS CHARITABLE F is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1
- ☐ Contributor MR. & MRS. PAUL CHESSER is not reported on Schedule B because the first special rule is calculated and total contributions are less than 2% of the amount on Form 990, Part VIII, line 1h or Form 990-EZ, line 1

Federal Diagnostics

Prepared by: Richard D Crowley, CPA
03/04/2025 03:46 PM
Juan Cuenca

Informational Messages (cont.)

- ☐ Return does not qualify for electronic signature for the following reasons:
- ☐ Email address is missing
- ☐ Form 990, Part X, line 27 end of year net assets without donor restrictions is calculated
- ☐ Preparer 'Richard D Crowley, CPA', Reviewer 'Doug Crowley', Staff 'Jordan Graham'

Missing Data

	Prior Year Data
Functional Expenses	
☐ M/G advertising	11,905
☐ Tot / PS, advertising	15,704
Expenses Directly Related to Income (MISC EVENTS)	
☐ Other direct expenses	205
Functional Expenses Continued	
☐ Other exp F/R	2,859
Balance Sheet - Assets	
☐ Accounts receivable - EOY	1,123

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning **10/01/23**, and ending **09/30/24**

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

57-0811876

Net Asset / Fund Balance at Beginning of Year **11,595,576**

Revenue

Contributions		<u>2,097,105</u>	
Program service revenue		<u>700,152</u>	
Investment income		<u>318,648</u>	
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue	<u>1,468,429</u>		
Direct expenses	<u>397,739</u>		
Net income		<u>1,070,690</u>	
Other income		<u>17,197</u>	

Total revenue **4,203,792**

Expenses

Program services		<u>2,838,985</u>	
Management and general		<u>725,756</u>	
Fundraising		<u>638,867</u>	

Total expenses **4,203,608**

Excess / (deficit) **184**

Changes **789,690**

Net Asset / Fund Balance at End of Year **12,385,450**

Reconciliation of Revenue

Total revenue per financial statements		<u>5,075,082</u>	
Less:			
Unrealized gains	<u>789,690</u>		
Donated services	<u>81,600</u>		
Recoveries			
Other			
Plus:			
Investment expenses			
Other			
Total revenue per return		<u><u>4,203,792</u></u>	

Reconciliation of Expenses

Total expenses per financial statements		<u>4,285,208</u>	
Less:			
Donated services	<u>81,600</u>		
Prior year adjustments			
Losses			
Other			
Plus:			
Investment expenses			
Other			
Total expenses per return		<u><u>4,203,608</u></u>	

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>11,947,546</u>	<u>12,663,568</u>	
Liabilities	<u>351,970</u>	<u>278,118</u>	
Net assets	<u><u>11,595,576</u></u>	<u><u>12,385,450</u></u>	<u><u>789,874</u></u>

Miscellaneous Information

Amended return _____

Return / extended due date **08/15/25**

Failure to file penalty _____

Crowley Wechsler & Associates LLC
1411 Queen Street
Beaufort, SC 29902
843-379-1065

March 4, 2025

CONFIDENTIAL

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.
10 PINCKNEY COLONY RD, SUITE 103
BLUFFTON, SC 29909

Dear :

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

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

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

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

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

Sincerely,

Crowley Wechsler & Associates LLC

Filing Instructions

BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.

Exempt Organization / Private Foundation Tax Return(s)

Taxable Year Ended September 30, 2024

Federal Filing Instructions

Your Form 990 for the year ended 9/30/24 shows no balance due.

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

Crowley Wechsler & Associates LLC
1411 Queen Street
Beaufort, SC 29902

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

South Carolina Filing Instructions

The filing fee for your South Carolina Annual Charitable Registration for the tax year ended 9/30/24 is \$50. The Annual Registration must be signed and dated by two officers of the organization. Include a check payable to the South Carolina Charity Bureau Fund and write "E.I.N. 57-0811876, for the tax year ended 9/30/24" on the check. Mail the return by February 18, 2025 to:

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

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form **8879-TE**For calendar year 2023, or fiscal year beginning **10/01**, 2023, and ending **9/30**, 20**24**Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8879TE for the latest information.**2023**

Name of filer

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

EIN or SSN

57-0811876

Name and title of officer or person subject to tax

**MANDY PARSONS
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

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

1a Form 990 check here	☒	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	4,203,792
2a Form 990-EZ check here	☐	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

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

PIN: check one box only

☒ I authorize **Crowley Wechsler & Associates LLC** to enter my PIN **11876** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax

Date

02/27/25**Part III Certification and Authentication**

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

57312460008

Do not enter all zeros

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

ERO's signature **Richard D Crowley, CPA**

Date

02/27/25**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

DAA

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2023 Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10/01/23, and ending 09/30/24

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.	D Employer identification number 57-0811876
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) 10 PINCKNEY COLONY RD, SUITE 103	Room/suite
	City or town, state or province, country, and ZIP or foreign postal code BLUFFTON SC 29909	
	F Name and address of principal officer: MANDY PARSONS 10 PINCKNEY COLONY RD BLUFFTON SC 29909	
		E Telephone number 843-379-5430
		G Gross receipts \$ 4,601,531
		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	J Website: WWW.BGCLOWCOUNTRY.ORG	H(c) Group exemption number
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: 1985	M State of legal domicile: SC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide guidance to youth.		
	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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	165
	6 Total number of volunteers (estimate if necessary)	6	240
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,218,468	Current Year 2,097,105
	9 Program service revenue (Part VIII, line 2g)	641,623	700,152
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	171,403	318,648
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	922,899	1,087,887
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,954,393	4,203,792
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		2,685,237	2,484,462
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) 638,867			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		1,474,660	1,719,146
Net Assets or Fund Balances	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,159,897	4,203,608
	19 Revenue less expenses. Subtract line 18 from line 12	-205,504	184
	20 Total assets (Part X, line 16)	Beginning of Current Year 11,947,546	End of Year 12,663,568
	21 Total liabilities (Part X, line 26)	351,970	278,118
	22 Net assets or fund balances. Subtract line 21 from line 20	11,595,576	12,385,450

Part II Signature Block

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

Sign Here	Signature of officer MANDY PARSONS	Date			
	Type or print name and title EXECUTIVE DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name Richard D Crowley, CPA	Preparer's signature Richard D Crowley, CPA	Date 03/04/25	Check ☐ if self-employed	PTIN P00640699
	Firm's name Crowley Wechsler & Associates LLC	Firm's EIN 26-1860008			
	Firm's address 1411 Queen Street Beaufort, SC 29902	Phone no. 843-379-1065			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**To provide guidance to youth.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **2,838,985** including grants of \$) (Revenue \$ **700,152**)**The purpose of contributing to the quality of life and well being of disadvantaged youth from the ages of 6 to 18. Provide social, recreational, and sports facilities under adult supervision and by providing behavioral guidance.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **2,838,985**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	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		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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	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		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		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		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		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	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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Form 990 (2023) **BOYS & GIRLS CLUBS OF THE**
Part IV Checklist of Required Schedules (continued)**57-0811876**Page **4**

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	21	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	165
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

	1a	12	1b	12	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						
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?						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?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						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?						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?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?					X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O						X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

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

MANDY PARSONS
BLUFFTON

10 PINCKNEY COLONY RD

SC 29909

843-379-5430

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES WENTWORTH	40.00									
FORMER EXECUTIVE DIR	0.00					X		192,510	0	0
(2) KIMBERLY LIKINS	40.00									
Director-Hilton Head	0.00					X		110,384	0	0
(3) BRUCE ANDREWS	5.00									
TREASURER	0.00	X						0	0	0
(4) DOUGLAS R. BOLTON	5.00									
DIRECTOR	0.00	X						0	0	0
(5) KAREN CHAMBERLAIN	5.00									
DIRECTOR	0.00	X						0	0	0
(6) JOHN CROWLEY	5.00									
DIRECTOR	0.00	X						0	0	0
(7) TRACY FERGUSON	5.00									
DIRECTOR	0.00	X						0	0	0
(8) SUSAN HENDERSON	5.00									
DIRECTOR	0.00	X						0	0	0
(9) CHARLOTTE D. HOFFMANN	5.00									
SECRETARY	0.00	X						0	0	0
(10) JOSEPH E. HUDSON	5.00									
PRESIDENT	0.00	X						0	0	0
(11) DOUG PACE	5.00									
DIRECTOR	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) ROBIN PRICE										
(12) DIRECTOR	5.00 0.00	X						0	0	0
(13) MOLLIE SANDMAN										
(13) VICE PRESIDENT	5.00 0.00	X						0	0	0
(14) THOMAS J. WEISENBACH										
(14) DIRECTOR	5.00 0.00	X						0	0	0
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								302,894		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								302,894		

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

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

Section B. Independent Contractors

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

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

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

0

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	167,962				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,929,143				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,097,105			
Program Service Revenue			Business Code				
	2a PROGRAM SERVICE REVENUE			679,527	679,527		
	b BRIDGES RENTAL INCOME			18,400			18,400
	c MEMBERSHIP DUES			2,225	2,225		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			700,152			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			318,648			318,648
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a					
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	1,468,429				
		b Less: direct expenses	8b	397,739			
	c Net income or (loss) from fundraising events			1,070,690			1,070,690
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a MISCELLANEOUS			17,197			17,197
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			17,197			
12 Total revenue. See instructions			4,203,792	681,752	0	1,424,935	

Form 990 (2023)

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **10****Part IX Statement of Functional Expenses***Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,069,548	1,345,206	310,432	413,910
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	218,336	141,918	32,751	43,667
10 Payroll taxes	196,578	127,776	29,486	39,316
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	313,118	6,262	253,626	53,230
12 Advertising and promotion	88,744			88,744
13 Office expenses	138,758	121,178	17,580	
14 Information technology				
15 Royalties				
16 Occupancy	205,623	164,190	41,433	
17 Travel	27,096	20,848	6,248	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	317,495	316,162	1,333	
23 Insurance	160,418	139,858	20,560	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER PROGRAM EXPENSES	315,377	315,377		
b REPAIRS AND MAINTENANCE	95,437	95,423	14	
c OTHER EXPENSES	57,080	44,787	12,293	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,203,608	2,838,985	725,756	638,867
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 (2023)

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,975,669	1	1,730,316
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	47,238	3	13,600
	4 Accounts receivable, net	1,123	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	56,258	9	38,390
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,873,591		
	b Less: accumulated depreciation	10b 5,760,389		
	11 Investments—publicly traded securities	4,185,892	10c	4,113,202
	12 Investments—other securities. See Part IV, line 11	5,627,328	11	6,694,377
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	54,038	14	73,683
16 Total assets. Add lines 1 through 15 (must equal line 33)	11,947,546	15	12,663,568	
Liabilities	17 Accounts payable and accrued expenses	36,644	16	62,490
	18 Grants payable		17	
	19 Deferred revenue	152,097	18	26,819
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	163,229	24	188,809
	26 Total liabilities. Add lines 17 through 25	351,970	25	278,118
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26
27 Net assets without donor restrictions		10,144,691	27	10,859,299
28 Net assets with donor restrictions		1,450,885	28	1,526,151
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		11,595,576	32	12,385,450
33 Total liabilities and net assets/fund balances	11,947,546	33	12,663,568	

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck 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	4,203,792
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,203,608
3	Revenue less expenses. Subtract line 2 from line 1	3	184
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,595,576
5	Net unrealized gains (losses) on investments	5	789,690
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,385,450

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.

Employer identification number

57-0811876

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

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

a

☐

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

b

☐

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

c

☐

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

d

☐

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

e

☐

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

f

Enter the number of supported organizations

g

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,100,190	2,883,871	2,689,336	2,218,468	2,097,105	11,988,970
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	65,600	66,600	66,600	79,040	81,600	359,440
4 Total. Add lines 1 through 3	2,165,790	2,950,471	2,755,936	2,297,508	2,178,705	12,348,410
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)						1,676,578
6 Public support. Subtract line 5 from line 4						10,671,832

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2,165,790	2,950,471	2,755,936	2,297,508	2,178,705	12,348,410
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	101,496	94,826	114,167	186,948	337,048	834,485
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,061,722	1,238,307	1,299,226	1,211,129	1,485,626	6,296,010
11 Total support. Add lines 7 through 10						19,478,905
12 Gross receipts from related activities, etc. (see instructions)					12	2,813,734

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	54.79 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	55.98 %
16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
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			

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Part II, Line 10 - Other Income Detail

MISC	\$ 4,810,384
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FUNDRAISING	\$	0
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**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 foundationCheck 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
BOYS & GIRLS CLUBS OF THE	57-0811876

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		\$ 172,655	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 143,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 50,804	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 51,225	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

BOYS & GIRLS CLUBS OF THE

Employer identification number

57-0811876

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
7		\$ 55,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 43,067	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 90,414	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 150,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.

Employer identification number

57-0811876

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	☐ Yes ☐ No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	5,627,328	4,869,024	4,398,601	3,538,258	3,249,674
b Contributions		300,000	1,000,000	300,000	200,028
c Net investment earnings, gains, and losses	1,109,990	509,055	-574,593	594,940	161,542
d Grants or scholarships					
e Other expenditures for facilities and programs		15,000			43,000
f Administrative expenses	42,941	35,751	37,845	34,596	29,986
g End of year balance	6,694,377	5,627,328	4,869,024	4,398,602	3,538,258

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

- a Board designated or quasi-endowment 88.00 %
 b Permanent endowment 4.00 %
 c Term endowment 8.00 %

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? ☐ Yes ☒ No
 (ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		285,070		285,070
b Buildings		7,594,467	4,702,951	2,891,516
c Leasehold improvements		761,575	41,729	719,846
d Equipment		987,417	814,944	172,473
e Other		245,062	200,765	44,297
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,113,202

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Salaries Payable	74,222
(3) OPERATING LEASE LIABILITIES	73,683
(4) Accrued Expenses	40,904
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	188,809

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

X

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

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

1	Total revenue, gains, and other support per audited financial statements	1	5,075,082
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	789,690
b	Donated services and use of facilities	2b	81,600
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	871,290
3	Subtract line 2e from line 1	3	4,203,792
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,203,792

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

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

1	Total expenses and losses per audited financial statements	1	4,285,208
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	81,600
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	81,600
3	Subtract line 2e from line 1	3	4,203,608
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,203,608

Part XIII Supplemental Information

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

Part X - FIN 48 Footnote

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue code and classified by the Internal Revenue Service as other than a private foundation. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax return will not be challenged by taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for three years

subsequent to their filing for examination by government authorities.

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.

Employer identification number

57-0811876

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

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

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

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

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

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

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

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

		(a) Event #1 SPRING GALA (event type)	(b) Event #2 GOLF EVENT (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	770,975	298,029	399,425	1,468,429
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	770,975	298,029	399,425	1,468,429
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	277,293	42,883	77,563	397,739
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					1,070,690

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

- 13 Indicate the percentage of gaming activity conducted in:
- a The organization's facility

13a %
- b An outside facility

13b %

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

Name

Address

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

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

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

Name

Address

- 16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

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

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

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

SCHEDULE J
(Form 990)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

2023**Open to Public
Inspection****BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** 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.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	JAMES WENTWORTH	(i) 192,510	(ii) 0	(iii) 0	0	0	192,510	0
	FORMER EXECUTIVE DIR	0	0	0	0	0	0	0
2		(i)	(ii)	(iii)				
3		(i)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
16		(i)	(ii)	(iii)				

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.

OMB No. 1545-0047

2023**Open to Public
Inspection**

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Form 990, Part I, Line 6**

**VOLUNTEERS INCLUDE INDIVIDUALS WORKING WITH CLUBS FOR PROGRAM ACTIVITIES,
CLUB ADMINISTRATION, AND FUNDRAISING EFFORTS.**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

**A copy of 990 is given to the board treasurer for review before the 990 is
filed. The Treasurer presents the 990 to the governing board. The board
treasurer authorizes the filing of the 990.**

Form 990, Part VI, Line 15b - Compensation Process for Officers

**The national chartering organization provides information relating to a
salary structure for all employees as well as benchmark position, salary,
and wage information. Governing board reviews information and makes
decisions accordingly. Annual evaluations are performed on all employees.**

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

**Verbal or written requests and the information is usually sent
electronically.**

SCHEDULE R
(Form 990)

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

2023

Open to Public
Inspection

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.

Employer identification number

57-0811876

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BOYS & GIRLS CLUBS OF AMERICA 1275 PEACHTREE ST NE 13-5562976 ATLANTA GA 30309-3506	YOUTH DEVE	DC	501C	10	N/A		X
(2)							
(3)							
(4)							
(5)							

Part III

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

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

Part IV

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

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

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

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

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) BOYS & GIRLS CLUBS OF AMERICA	r	13,142	Percentage of dues
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI

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

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

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

Supplemental Information.

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

Form 990	Event Income and Deduction Worksheet	2023
	Description SPRING GALA	
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	770,975
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	770,975
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	277,293
15. Total expenses. Add lines 8 through 14	15.	277,293
16. Net Income/Loss. Line 7 minus Line 15	16.	493,682

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	277,293
Total Fundraising Expense	277,293

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
Description HOLIDAY EVENT		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description GOLF EVENT	2023
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	298,029
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	298,029
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	42,883
15. Total expenses. Add lines 8 through 14	15.	42,883
16. Net Income/Loss. Line 7 minus Line 15	16.	255,146

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	42,883
Total Fundraising Expense	42,883

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
	Description SPORTING EVENT	
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	276,093
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	276,093
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	77,563
15. Total expenses. Add lines 8 through 14	15.	77,563
16. Net Income/Loss. Line 7 minus Line 15	16.	198,530

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	77,563
Total Fundraising Expense	77,563

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
Description HOPE AND OPPORTUNITY		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
Description MAHJONG EVENT		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
Description HABERSHAM PLANTATION PARTY		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
	Description BLUFFTON ARTFULLY PREPARED	
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
Description RAFFLE		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2023
	Description MISC EVENTS	
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	123,332
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	123,332
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	
16. Net Income/Loss. Line 7 minus Line 15	16.	123,332

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #
☐ Part V, Debt Financing	
☐ Part VI, Controlled Org Income	
☐ Part VII, Investments for C(7)(9)(17)	
☐ Part VIII, Exploited Activities	
☐ Part IX, Advertising Income	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990/990PF	Rent Income and Deduction Worksheet	2023
Description BRIDGES RENTAL INCOME		
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

Use this summary worksheet to verify data entered for a specific activity for your rental information

1. Gross rents	1. 18,400
Expenses (see details on worksheets below):	
2. Fees for services	2. _____
3. Depreciation Expense	3. _____
4. Direct Expense	4. _____
5. Total expenses. Add lines 8 through 12	5. _____
6. Net Income/Loss. Line 7 minus Line 13	6. 18,400

Expense Details - Fees for Services:

Accounting	_____
Legal	_____
Commissions	_____
Management	_____
Other Professional Fees	_____
Total Fees for Services	_____

Expense Details - Depreciation Expense:

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

Expense Details - Direct Expense:

Interest	_____
Taxes/licenses	_____
Occupancy Expenses	_____
Repairs & Maintenance	_____
Travel/conferences/meetings	_____
Printing & Publication	_____
Advertising	_____
Insurance	_____
Utilities	_____
Supplies	_____
Other expenses	_____
Total Direct Expense	_____

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

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part IV, Rent Income
- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)

Expense Allocation to Program Service Accomplishments for 990/990EZ:

First	_____
Second	_____
Third	_____
All other	_____

SCHEDULE G (Form 990 or 990-EZ)		Fundraising Other Events			2023
		For calendar year 2023, or tax year beginning 10/01/23 , and ending 09/30/24			
Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.					Employer Identification Number 57-0811876
Revenue		(a) Other event SPORTING EVENT (event type)	(b) Other event MISC EVENTS (event type)	(c) Other event (event type)	(d) Total other events (add col. (a) through col. (c))
	1 Gross receipts	276,093	123,332		399,425
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	276,093	123,332		399,425
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food/beverages				
	8 Entertainment				
	9 Other expenses	77,563			77,563

Form 990	Two Year Comparison Report		2022 & 2023
For calendar year 2023, or tax year beginning 10/01/23 , ending 09/30/24			
Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.			Taxpayer Identification Number 57-0811876

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	2,203,968	1,929,143	-274,825
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	14,500	167,962	153,462
	4. Program service revenue	4.	641,623	700,152	58,529
	5. Investment income	5.	171,403	318,648	147,245
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.	894,741	1,070,690	175,949
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	28,158	17,197	-10,961
	12. Total revenue. Add lines 1 through 11	12.	3,954,393	4,203,792	249,399
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	2,685,237	2,484,462	-200,775
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	235,129	313,118	77,989
	19. Occupancy, rent, utilities, and maintenance	19.	197,246	205,623	8,377
	20. Depreciation and Depletion	20.	337,238	317,495	-19,743
	21. Other expenses	21.	705,047	882,910	177,863
	22. Total expenses. Add lines 13 through 21	22.	4,159,897	4,203,608	43,711
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	-205,504	184	205,688
Other Information	24. Total exempt revenue	24.	3,954,393	4,203,792	249,399
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	1,735,925	2,106,687	370,762
	27. Total assets	27.	11,947,546	12,663,568	716,022
	28. Total liabilities	28.	351,970	278,118	-73,852
	29. Retained earnings	29.	11,595,576	12,385,450	789,874
	30. Number of voting members of governing body	30.	13	12	
	31. Number of independent voting members of governing body	31.	13	12	
32. Number of employees	32.	165	165		
33. Number of volunteers	33.	120	240		

Form 990	Tax Return History	2023
Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.		Employer Identification Number 57-0811876

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	2,303,331	3,164,211	2,914,013	2,218,468	2,097,105	
Membership dues						
Program service revenue	529,400	500,663	550,956	641,623	700,152	
Capital gain or loss						
Investment income	73,161	97,170	198,619	171,403	318,648	
Fundraising revenue (income/loss)	793,031	662,430	1,024,089	894,741	1,070,690	
Gaming revenue (income/loss)						
Other revenue	159,186	43,037	25,627	28,158	17,197	
Total revenue	3,858,109	4,467,511	4,713,304	3,954,393	4,203,792	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	2,165,168	1,980,422	2,463,143	2,685,237	2,484,462	
Professional fees	136,642	180,198	203,247	235,129	313,118	
Occupancy costs	167,632	172,732	178,635	197,246	205,623	
Depreciation and depletion	316,400	317,671	334,489	337,238	317,495	
Other expenses	762,289	509,889	677,693	705,047	882,910	
Total expenses	3,548,131	3,160,912	3,857,207	4,159,897	4,203,608	
Excess or (Deficit)	309,978	1,306,599	856,097	-205,504	184	
Total exempt revenue	3,858,109	4,467,511	4,713,304	3,954,393	4,203,792	
Total unrelated revenue						
Total excludable revenue	1,554,778	1,303,300	1,799,291	1,735,925	2,106,687	
Total Assets	10,292,161	11,628,313	11,735,115	11,947,546	12,663,568	
Total Liabilities	713,321	196,334	260,208	351,970	278,118	
Net Fund Balances	9,578,840	11,431,979	11,474,907	11,595,576	12,385,450	

Taxable Interest on Investments

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
INTEREST ON NR	\$		14			
OTHER INTEREST	123,425		14			
Total	\$ 123,425					

Taxable Dividends from Securities

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
DIVIDENDS	\$ 98,758		14			
Total	\$ 98,758					

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
SERVICE AND PROFESSIONAL FEES	\$ 313,118	\$ 6,262	\$ 253,626	\$ 53,230
Total	\$ 313,118	\$ 6,262	\$ 253,626	\$ 53,230

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Government Grants or Contributions	\$ 167,962
TRUST AND FOUNDATIONS	387,631
OTHER CONTRIBUTIONS	1,541,512
UNITED WAY	
Total	\$ 2,097,105

Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts**

Donor Name	Total	Excess
21ST CENTURY CLC GRANT	\$ 488,633	\$ 99,055
BEVERLY J. LASHER IRREVOCABLE TRUST	369,814	
BREEDLOVE FOUNDATION	1,450,000	1,060,422
MR. WELLES MURPHEY, JR.	669,119	279,541
MARIAN S. GREEN	290,946	
BOYS & GIRLS CLUB OF HILTON HEAD	167,877	
THE LEON LEVINE FOUNDATION	500,000	110,422
MR & MRS PAUL J NORRIS	508,110	118,532
MR & MRS. MARTIN F. GLEASON, JR	319,825	
BERKELY HALL CHARITABLE FOUNDATION	339,504	
MR & MRS. RICHARD L. KEYSER	152,000	
MR & MRS. ROBERT J. LOFTUS	192,000	
THE DIANA CHURCHILL TRUST	219,491	
WARDLE FAMILY FOUNDATION	50,000	
JASPER COUNTY		
HERITAGE CLASSIC FOUNDATION		
UNITED WAY OF THE LOWCOUNTRY	191,944	
COASTAL COMMUNITY FOUNDATION	101,567	
TURNER FOUNDATION		
ROBERT BURT		
NEW RIVER AUTO MALL		
JM FOUNDATION	25,000	
MR. AND MRS. STEPHEN L. HICKMAN	6,145	
PALMETTO BLUFF REAL ESTATE CO.		
MR. AND MRS. MICHAEL V. GARCIA	168,144	
JOSEPH A. MIX		
THE GEORGE T. LEWIS, JR. 2001 FOUND	85,000	
ADP FOUNDATION		
TAYLOR 2007 CHARITABLE REMAINDER UNI		
MR & MRS MICHAEL BRIGGS		
MR AND MRS ROBERT BURT	102,500	
MR AND MRS LEO CUMMINS		
MR AND MRS MICHAEL GARCIA		
MR AND MRS ROBERT SHIELDS		
PEACOCK AUTOMOTIVE		
THE GEORGE T LEWIS, JR 2001 FOUNDATI		
MR. AND MRS. DANIEL C. BROWN		
MR. AND MRS. DAVID D. EKEDAHL	109,000	
MR. DAVID A PROCTOR		
MR. AND MRS. STANLEY R SMITH	41,400	
MR. AND MRS. DAVID C. WETMORE	11,000	
MR. AND MR.S FRES POSES		
MR. AND MRS. GEORGE DAVAGIAN	5,000	
KENNETH R. CAMPBELL	398,184	8,606
LOWCOUNTRY ANNIE OAKLEYS		
MR & MRS FOSTER FRIESS	100,000	
MS ANN E PERCIVAL	62,691	
DR. GERALD A. JUNG	90,414	
MRS. CYNTHIA E. WILLETT	20,000	
MR. & MRS. J. PATRICK MOHAN	20,000	
MR. ROBERT GLOVER	20,000	
TOWN OF BLUFFTON	19,855	
MR. & MRS. JAY SUDOWSKI	18,575	
PORT ROYAL COMMUNITY CHARITABLE FUND	18,385	

Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts (continued)**

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
DR. & MRS. SANJAY KUMAR	\$ 16,500	\$
MR. & MRS. RICHARD M. SAMBROOK	16,067	
INSPIRE BRANDS - ARBY'S FOUNDATION	15,400	
MS. SHARON H. MILLER	15,000	
COLLETON RIVER CHARITABLE FUND	15,000	
MR. & MRS. MICHAEL LYNCH	15,000	
MAY RIVER DERMATOLOGY	13,153	
MS. CYNTHIA G. GALLAGHER	12,455	
MR. WILLIAM D. GROGAN	12,455	
MR. ROBERT M. KEATING	12,320	
REILLEY'S SOUTH	12,000	
MR. MRS. BRIAN STERTZER	12,000	
MR. & MRS. JOHN F. WARD	12,000	
WOMEN IN PHILANTHROPY FUND	12,000	
MR. & MRS. RICK ROBBINS	12,000	
MR. & MRS. RONALD F. ROBINE	11,425	
MR. & MRS. FRANK J. RAITI	11,367	
BEACH HOUSE RESORT OWNER LLC	12,000	
COASTAL PEDIATRIC DENTISTRY	11,200	
SEA PINES RESORT, LLC	11,000	
MRS. DORIS L. GAST	10,938	
MR. & MRS. STEVE F. SCHUCKENBROCK	10,800	
MR. & MRS. W. ALAN MCCOLLOUGH	10,600	
COMMUNITY FOUNDATION OF THE LOWCOUNT	10,133	
ISLAND GETAWAY, LTD.	10,100	
MR. & MRS. JACK C. BILLER	10,000	
MR. & MRS. DUDLEY S. TAFT	10,000	
MRS. DELINDA ANN MIX	10,000	
MR. IRVING M. MCNAIR, JR.	10,000	
COLONIAL FOUNDATION, INC.	10,000	
MR. & MRS. WAYNE V. ZANETTI	10,000	
CHARTER ONE REALTY CHARITABLE FUND	10,000	
MR. & MRS. DAVID CARLUCCI	10,000	
MR. & MRS. THOMAS KEMENY	10,000	
MR. ERIC ROSE & MRS. MARYBETH SULLIV	9,375	
MR. & MRS. CRAIG C. OSTERGARD	10,000	
MR. & MRS. THOMAS J. WEISENBACH	8,700	
MR. & MRS. DALE E. CHAMBERLAIN	8,650	
LATITUDE AT HILTON HEAD FOUNDATION	8,500	
LONG COVE CLUB COMMUNITY CHARITABLE	8,500	
MR. & MRS. JAMES M. WENTWORTH	8,075	
BLUE CROSS BLUE SHIELD OF THE SC	8,005	
KATHRYN DAVIS GRADO FOUNDATION C/O H	8,000	
MR. & MRS. JOSEPH E. HUDSON	7,700	
MR. & MRS. JOSEPH D. CORVAIA	7,600	
MR. & MRS. PAUL MCEVOY	7,500	
NIX CONSTRUCTION CO, INC.	7,500	
MR. & MRS. JEFFREY FERRY	7,100	
MR. & MRS. RICK L. COFFIN	7,100	
MR. & MRS. DOUGLAS R. BOLTON	7,000	
MR. & MRS. RICHARD G. HANSEN	7,000	
MR. & MRS. FREDERIC H. MORRIS	7,000	
BESKIN & BESKIN PC	7,000	
MR. & MRS. DAVID E. PARDUE, JR.	6,600	

Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts (continued)**

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
MR. & MRS. THEODORE ATHANAS	\$ 6,600	\$
MR. & MRS. ROBERT REICHEL	6,600	
MR. & MRS. JAMES R. GAUNT	6,600	
MR. & MRS. JAMES E. HUMPHREY	6,500	
MR. & MRS. DANIEL DEATON	6,500	
MR. D. SCOTT DALTON & MRS. CHRISTINE	6,454	
MR. & MRS. JEFFREY C. WINEMILLER	6,450	
MS. SUSAN M. KETCHUM	6,345	
MR. & MRS. GUY DOUGLAS JOHNSTON	6,250	
THE CELEBRATIONS PROJECTS, INC.	6,000	
MR. & MRS. HEINN F. TOMFOHRDE, III	6,000	
LOWCOUNTRY COMMUNITY CHURCH	6,000	
MR. PETER DEHEBREARD	6,000	
ITW FOUNDATION 3-FOR-1 MATCHING GIFT	6,000	
PALMETTO ELECTRIC TRUST	5,950	
MR. KEVIN BARTCZAK	5,500	
INSPIRE BRANDS - BUFFALO WILD WINGS	5,500	
THE JENNIFER & THOMAS BELL FAMILY FO	5,500	
MRS. SUSAN G. ROSS	5,300	
MR. & MRS. WAYNE M. MITCHELL	5,250	
MRS. & MRS. MICHAEL L. GONZALEZ	5,175	
DR. STEPHEN A. HASLEY & MS. SANDRA	5,100	
MR. THOMAS L. ALAIMO	5,000	
SISTERS OF CHARITY FOUNDATION OF SC	5,000	
MR. & MRS. BRADFORD HARMON	5,000	
MRS. DIANE D. MYERS	5,000	
MODERN JEWELERS, INC.	5,000	
MR. & MRS. ARNO H. DIMMLING	5,000	
MR. & MRS. RAYMOND STICKEL	5,000	
MRS. KATHY F. CYPHER	5,000	
MS. HILARY A. HATTLER	5,000	
MR. & MRS. HERBERT EGOROFF	5,000	
MRS. MERRILL U. BARRINGER	5,000	
MR. & MRS. CHALMERS J. GORMAN	5,000	
MS. KATHLEEN MCDONALD	5,000	
MR. & MRS. GARY SAWYER	5,000	
MR. & MRS. TRACY D. WILKINS	5,000	
ELIZABETH WALLACE ELLIS CHARITABLE F	5,000	
MR. & MRS. PAUL CHESSE	5,000	
MR. & MRS. ROBERT PAYNE	150,000	
Total	\$ 8,258,515	\$ 1,676,578

Federal Statements

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST ON NR	\$
OTHER INTEREST	123,425
DIVIDENDS	98,758
REALIZED GAINS	96,465
BRIDGES RENTAL INCOME	18,400
Total	\$ 337,048

Schedule A, Part II, Line 10(e)

Description	Amount
MISCELLANEOUS	\$ 17,197
SPRING GALA	770,975
HOLIDAY EVENT	
GOLF EVENT	298,029
SPORTING EVENT	276,093
HOPE AND OPPORTUNITY	
MAHJONG EVENT	
HABERSHAM PLANTATION PARTY	
BLUFFTON ARTFULLY PREPARED	
RAFFLE	
MISC EVENTS	123,332
LOWCOUNTRY EVENT	
hunt fish shoot	
Total	\$ 1,485,626

Schedule A, Part II, Line 12 - Current year

Description	Amount
PROGRAM SERVICE REVENUE	\$ 679,527
MEMBERSHIP DUES	2,225
Total	\$ 681,752

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning **10/01**, 2022, and ending **9/30**, 20**23**.**Do not send to the IRS. Keep for your records.**Go to **www.irs.gov/Form8879TE** for the latest information.**2022**Department of the Treasury
Internal Revenue Service
Name of filer**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

EIN or SSN

57-0811876Name and title of officer or person subject to tax **JAMES WENTWORTH
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

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

1a Form 990 check here ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 3,954,393
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

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

PIN: check one box only

☒ I authorize **Crowley Wechsler & Associates LLC** to enter my PIN **11876** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date **02/22/24****Part III Certification and Authentication**

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

57312460008

Do not enter all zeros

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

ERO's signature **Richard D Crowley, CPA** Date **02/22/24****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2022 Open to Public Inspection
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A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC. Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 10 PINCKNEY COLONY RD, SUITE 103 City or town, state or province, country, and ZIP or foreign postal code BLUFFTON SC 29909	D Employer identification number 57-0811876 E Telephone number 843-689-2618 G Gross receipts \$ 4,242,623
F Name and address of principal officer: JAMES WENTWORTH 10 PINCKNEY COLONY RD BLUFFTON SC 29909		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number _____
J Website: WWW.BGCLOWCOUNTRY.ORG		L Year of formation: 1985
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		M State of legal domicile: SC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide guidance to youth.			
	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	13	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	165	
	6 Total number of volunteers (estimate if necessary)	6	120	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	2,914,013	Current Year
	9 Program service revenue (Part VIII, line 2g)	550,956	641,623	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	198,619	171,403	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,049,716	922,899	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,713,304	3,954,393	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)			0
	14 Benefits paid to or for members (Part IX, column (A), line 4)			0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,463,143	2,685,237	
	16a Professional fundraising fees (Part IX, column (A), line 11e)			0
	b Total fundraising expenses (Part IX, column (D), line 25)	358,464		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,394,064	1,474,660	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,857,207	4,159,897	
	19 Revenue less expenses. Subtract line 18 from line 12	856,097	-205,504	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	11,735,115	End of Year
	21 Total liabilities (Part X, line 26)	260,208	351,970	
	22 Net assets or fund balances. Subtract line 21 from line 20	11,474,907	11,595,576	

Part II Signature Block

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

Sign Here	Signature of officer JAMES WENTWORTH Type or print name and title EXECUTIVE DIRECTOR	Date	
Paid Preparer Use Only	Print/Type preparer's name Richard D Crowley, CPA	Preparer's signature Richard D Crowley, CPA	Date 03/06/24
	Firm's name Crowley Wechsler & Associates LLC	Firm's EIN 26-1860008	Check ☐ if self-employed PTIN P00640699
	Firm's address 1411 Queen Street Beaufort, SC 29902	Phone no. 843-379-1065	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**To provide guidance to youth.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **3,149,148** including grants of \$) (Revenue \$ **641,623**)**The purpose of contributing to the quality of life and well being of disadvantaged youth from the ages of 6 to 18. Provide social, recreational, and sports facilities under adult supervision and by providing behavioral guidance.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **3,149,148**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	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		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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	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		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		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		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		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	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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Form 990 (2022) **BOYS & GIRLS CLUBS OF THE**
Part IV Checklist of Required Schedules (continued)

57-0811876Page **4**

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	165			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

Section A. Governing Body and Management

	1a	1b	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.	13			
b Enter the number of voting members included on line 1a, above, who are independent		13		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

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

JAMES WENTWORTH
BLUFFTON

10 PINCKNEY COLONY RD

SC 29909

843-689-2618

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES WENTWORTH EXECUTIVE DIRECTOR	40.00 0.00				X			194,574	0	0
(2) KIMBERLY LIKINS Director-Hilton Head	40.00 0.00					X		108,165	0	0
(3) BRUCE ANDREWS SECRETARY	5.00 0.00	X						0	0	0
(4) DIANE BARTLETT PRESIDENT	5.00 0.00	X						0	0	0
(5) DOUGLAS R. BOLTON DIRECTOR	5.00 0.00	X						0	0	0
(6) JOHN CROWLEY DIRECTOR	5.00 0.00	X						0	0	0
(7) SUSAN HENDERSON DIRECTOR	5.00 0.00	X						0	0	0
(8) CHARLOTTE D. HOFFMANN DIRECTOR	5.00 0.00	X						0	0	0
(9) JOSEPH E. HUDSON DIRECTOR	5.00 0.00	X						0	0	0
(10) HALL SUMNER, III DIRECTOR	5.00 0.00	X						0	0	0
(11) DOUG PACE DIRECTOR	5.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) ROBIN PRICE	5.00									
DIRECTOR	0.00	X						0	0	0
(13) MOLLIE SANDMAN	5.00									
DIRECTOR	0.00	X						0	0	0
(14) HAL SUTTON	5.00									
DIRECTOR	0.00	X						0	0	0
(15) THOMAS J. WEISENBACH	5.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal								302,739		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								302,739		

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

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	14,500				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,203,968				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		2,218,468				
	Program Service Revenue	2a PROGRAM SERVICE REVENUE	Business Code		623,808	623,808	
b BRIDGES RENTAL INCOME				15,545			15,545
c MEMBERSHIP DUES				2,270	2,270		
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			641,623				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			171,403		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	1,182,971				
	b Less: direct expenses	8b	288,230				
	c Net income or (loss) from fundraising events		894,741				894,741
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a MISCELLANEOUS	Business Code		28,158			28,158
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		28,158				
12 Total revenue. See instructions			3,954,393	626,078	0	1,109,847	

Form 990 (2022) **BOYS & GIRLS CLUBS OF THE****57-0811876**Page **10****Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,231,321	1,573,240	356,358	301,723
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	267,330	189,784	27,309	50,237
10 Payroll taxes	186,586	132,021	54,565	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	235,129	101,737	133,392	
12 Advertising and promotion	31,254	15,704	11,905	3,645
13 Office expenses	135,059	120,931	14,128	
14 Information technology				
15 Royalties				
16 Occupancy	197,246	162,010	35,236	
17 Travel	33,488	29,550	3,938	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	337,238	337,238		
23 Insurance	133,442	121,104	12,338	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER PROGRAM EXPENSES	186,689	186,689		
b REPAIRS AND MAINTENANCE	105,865	105,865		
c OTHER EXPENSES	79,250	73,275	3,116	2,859
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,159,897	3,149,148	652,285	358,464
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 (2022)

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,376,956	1	1,975,669
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	115,776	3	47,238
	4 Accounts receivable, net		4	1,123
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	22,355	9	56,258
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,628,786		
	b Less: accumulated depreciation	10b 5,442,894	10c	
	11 Investments—publicly traded securities	4,351,004	11	4,185,892
	12 Investments—other securities. See Part IV, line 11	4,869,024	12	5,627,328
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	54,038
16 Total assets. Add lines 1 through 15 (must equal line 33)	11,735,115	16	11,947,546	
Liabilities	17 Accounts payable and accrued expenses	116,215	17	36,644
	18 Grants payable		18	
	19 Deferred revenue	31,177	19	152,097
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	112,816	25	163,229
	26 Total liabilities. Add lines 17 through 25	260,208	26	351,970
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		9,864,592	27	10,144,691
28 Net assets with donor restrictions		1,610,315	28	1,450,885
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		11,474,907	32	11,595,576
33 Total liabilities and net assets/fund balances	11,735,115	33	11,947,546	

Form **990** (2022)

Part XI Reconciliation of Net AssetsCheck 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	3,954,393
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,159,897
3	Revenue less expenses. Subtract line 2 from line 1	3	-205,504
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,474,907
5	Net unrealized gains (losses) on investments	5	326,173
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,595,576

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

SCHEDULE A
(Form 990)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations:
- g Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990) 2022

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,768,972	2,100,190	2,883,871	2,689,336	2,218,468	11,660,837
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	68,600	65,600	66,600	66,600	79,040	346,440
4 Total. Add lines 1 through 3	1,837,572	2,165,790	2,950,471	2,755,936	2,297,508	12,007,277
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)						1,384,450
6 Public support. Subtract line 5 from line 4.						10,622,827

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1,837,572	2,165,790	2,950,471	2,755,936	2,297,508	12,007,277
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	290,340	101,496	94,826	114,167	186,948	787,777
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,372,216	1,061,722	1,238,307	1,299,226	1,211,129	6,182,600
11 Total support. Add lines 7 through 10						18,977,654
12 Gross receipts from related activities, etc. (see instructions)					12	2,991,852

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	55.98 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	54.69 %
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)**11** Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

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

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described 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.

	Yes	No
2a		
2b		
3a		
3b		

Schedule A (Form 990) 2022

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **6****Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **7****Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

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

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

Schedule A (Form 990) 2022

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

Part II, Line 10 - Other Income Detail

MISC \$ 4,971,471

FUNDRAISING \$ 0

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.****57-0811876**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 foundationCheck 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) (2022)

Schedule B (Form 990) (2022)

Page 1 of 2

Page 2

Name of organization

Employer identification number

BOYS & GIRLS CLUBS OF THE**57-0811876****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		\$ 204,878	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 173,468	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 140,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 111,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 110,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 101,710	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 2 of 2

Page 2

Name of organization

Employer identification number

BOYS & GIRLS CLUBS OF THE**57-0811876****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
7		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 55,600	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.****57-0811876****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule D (Form 990) 2022

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,869,024	4,398,601	3,538,258	3,249,674	2,623,916
b Contributions	300,000	1,000,000	300,000	200,028	502,000
c Net investment earnings, gains, and losses	509,055	-574,593	594,940	161,542	205,133
d Grants or scholarships					
e Other expenditures for facilities and programs	15,000			43,000	60,000
f Administrative expenses	35,751	37,845	34,596	29,986	21,375
g End of year balance	5,627,328	4,869,024	4,398,602	3,538,258	3,249,674

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

a Board designated or quasi-endowment **89.00** %

b Permanent endowment **6.00** %

c Term endowment **5.00** %

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

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		275,977		275,977
b Buildings		7,594,467	4,458,250	3,136,217
c Leasehold improvements		538,864	25,189	513,675
d Equipment		974,416	770,234	204,182
e Other		245,062	189,221	55,841
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,185,892

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Salaries Payable	73,089
(3) OPERATING LEASE LIABILITIES	54,038
(4) Accrued Expenses	36,102
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	163,229

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	4,359,606
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	326,173
b	Donated services and use of facilities	2b	79,040
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	405,213
3	Subtract line 2e from line 1	3	3,954,393
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,954,393

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

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

1	Total expenses and losses per audited financial statements	1	4,238,937
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	79,040
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	79,040
3	Subtract line 2e from line 1	3	4,159,897
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	4,159,897

Part XIII Supplemental Information.

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

Part X - FIN 48 Footnote

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue code and classified by the Internal Revenue Service as other than a private foundation. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax return will not be challenged by taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for three years

Part XIII Supplemental Information *(continued)*

subsequent to their filing for examination by government authorities.

**SCHEDULE G
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

2022Open to Public
Inspection**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.**a** ☐ Mail solicitations**b** ☐ Internet and email solicitations**c** ☐ Phone solicitations**d** ☐ In-person solicitations**e** ☐ Solicitation of non-government grants**f** ☐ Solicitation of government grants**g** ☐ Special fundraising events**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		SPRING GALA (event type)	SPORTING EVENT (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	739,676	313,813	129,482	1,182,971
	2 Less: Contributions ..				
	3 Gross income (line 1 minus line 2)	739,676	313,813	129,482	1,182,971
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages ..				
	8 Entertainment				
	9 Other direct expenses	190,672	79,540	18,018	288,230
	10 Direct expense summary. Add lines 4 through 9 in column (d)				288,230
	11 Net income summary. Subtract line 10 from line 3, column (d)				894,741

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

Schedule G (Form 990) 2022

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **3****11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No**12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No**13** Indicate the percentage of gaming activity conducted in:

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

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

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No**b** If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$**c** If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer
☐ Employee
☐ Independent contractor
17 Mandatory distributions:**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

SCHEDULE J
(Form 990)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

2022**Open to Public**
Inspection**BOYS & GIRLS CLUBS OF THE**
LOWCOUNTRY, INC.

Employer identification number

57-0811876**Part I Questions Regarding Compensation**

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

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

Schedule J (Form 990) 2022

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
JAMES WENTWORTH	(i)	194,574	0	0	0	0	194,574	0
1 EXECUTIVE DIRECTOR	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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.

OMB No. 1545-0047

2022**Open to Public
Inspection**

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Form 990, Part I, Line 6**

**VOLUNTEERS INCLUDE INDIVIDUALS WORKING WITH CLUBS FOR PROGRAM ACTIVITIES,
CLUB ADMINISTRATION, AND FUNDRAISING EFFORTS.**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

**A copy of 990 is given to the board treasurer for review before the 990 is
filed. The Treasurer presents the 990 to the governing board. The board
treasurer authorizes the filing of the 990.**

Form 990, Part VI, Line 15b - Compensation Process for Officers

**The national chartering organization provides information relating to a
salary structure for all employees as well as benchmark position, salary,
and wage information. Governing board reviews information and makes
decisions accordingly. Annual evaluations are performed on all employees.**

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

**Verbal or written requests and the information is usually sent
electronically.**

SCHEDULE R
(Form 990)

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

2022
Open to Public
Inspection

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.

Employer identification number
57-0811876

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BOYS & GIRLS CLUBS OF AMERICA 1275 PEACHTREE ST NE 13-5562976 ATLANTA GA 30309-3506	YOUTH DEVE	DC	501C	10	N/A		X
(2)							
(3)							
(4)							
(5)							

Part III

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

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

Part IV

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

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

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

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

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

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

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

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

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

Part VII

Supplemental Information.

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

Form 990	Event Income and Deduction Worksheet Description SPRING GALA	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	739,676
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	739,676
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	190,672
15. Total expenses. Add lines 8 through 14	15.	190,672
16. Net Income/Loss. Line 7 minus Line 15	16.	549,004

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐		Part V, Debt Financing
☐		Part VI, Controlled Org Income
☐		Part VII, Investments for C(7)(9)(17)
☐		Part VIII, Exploited Activities
☐		Part IX, Advertising Income

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	190,672
Total Fundraising Expense	190,672

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description HOLIDAY EVENT	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	_____
☐	Part V, Debt Financing	_____
☐	Part VI, Controlled Org Income	_____
☐	Part VII, Investments for C(7)(9)(17)	_____
☐	Part VIII, Exploited Activities	_____
☐	Part IX, Advertising Income	_____

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	_____
Second	_____
Third	_____
All other	_____

Form 990	Event Income and Deduction Worksheet Description GOLF EVENT	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	118,570
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	118,570
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	17,813
15. Total expenses. Add lines 8 through 14	15.	17,813
16. Net Income/Loss. Line 7 minus Line 15	16.	100,757

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐		Part V, Debt Financing
☐		Part VI, Controlled Org Income
☐		Part VII, Investments for C(7)(9)(17)
☐		Part VIII, Exploited Activities
☐		Part IX, Advertising Income

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	17,813
Total Fundraising Expense	17,813

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description SPORTING EVENT	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	313,813
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	313,813
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	79,540
15. Total expenses. Add lines 8 through 14	15.	79,540
16. Net Income/Loss. Line 7 minus Line 15	16.	234,273

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐		Part V, Debt Financing
☐		Part VI, Controlled Org Income
☐		Part VII, Investments for C(7)(9)(17)
☐		Part VIII, Exploited Activities
☐		Part IX, Advertising Income

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	79,540
Total Fundraising Expense	79,540

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description HOPE AND OPPORTUNITY	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐		Part V, Debt Financing
☐		Part VI, Controlled Org Income
☐		Part VII, Investments for C(7)(9)(17)
☐		Part VIII, Exploited Activities
☐		Part IX, Advertising Income

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	_____
Second	_____
Third	_____
All other	_____

Form 990	Event Income and Deduction Worksheet Description MAHJONG EVENT	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	_____
☐	Part V, Debt Financing	_____
☐	Part VI, Controlled Org Income	_____
☐	Part VII, Investments for C(7)(9)(17)	_____
☐	Part VIII, Exploited Activities	_____
☐	Part IX, Advertising Income	_____

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	_____
Second	_____
Third	_____
All other	_____

Form 990	Event Income and Deduction Worksheet Description HABERSHAM PLANTATION PARTY	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code		Seq #	
☐	Part V, Debt Financing		
☐	Part VI, Controlled Org Income		
☐	Part VII, Investments for C(7)(9)(17)		
☐	Part VIII, Exploited Activities		
☐	Part IX, Advertising Income		

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description BLUFFTON ARTFULLY PREPARED	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	_____
☐	Part V, Debt Financing	_____
☐	Part VI, Controlled Org Income	_____
☐	Part VII, Investments for C(7)(9)(17)	_____
☐	Part VIII, Exploited Activities	_____
☐	Part IX, Advertising Income	_____

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	_____
Second	_____
Third	_____
All other	_____

Form 990	Event Income and Deduction Worksheet Description RAFFLE	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

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

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐	Part V, Debt Financing	
☐	Part VI, Controlled Org Income	
☐	Part VII, Investments for C(7)(9)(17)	
☐	Part VIII, Exploited Activities	
☐	Part IX, Advertising Income	

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

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

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet Description MISC EVENTS	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

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

Income & Expense Summary:

1. Gross receipts or sales	1.	10,912
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	10,912
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	205
15. Total expenses. Add lines 8 through 14	15.	205
16. Net Income/Loss. Line 7 minus Line 15	16.	10,707

Expense Details - Cost of Goods Sold:

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

Expense Details - Employment Expense:

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

Expense Details - Fees for Services:

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

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

Schedule A, UBIT Activity Code	Seq #	
☐		Part V, Debt Financing
☐		Part VI, Controlled Org Income
☐		Part VII, Investments for C(7)(9)(17)
☐		Part VIII, Exploited Activities
☐		Part IX, Advertising Income

Expense Details - Indirect Expense:

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

Expense Details - Depreciation Expense:

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

Expense Details - Exempt Activity Expense:

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

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	205
Total Fundraising Expense	205

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990/990PF	Rent Income and Deduction Worksheet Description BRIDGES RENTAL INCOME	2022
Name BOYS & GIRLS CLUBS OF THE		Taxpayer Identification Number 57-0811876

Use this summary worksheet to verify data entered for a specific activity for your rental information

1. Gross rents	1.	<u>15,545</u>
Expenses (see details on worksheets below):		
2. Fees for services	2.	
3. Depreciation Expense	3.	
4. Direct Expense	4.	
5. Total expenses. Add lines 8 through 12	5.	
6. Net Income/Loss. Line 7 minus Line 13	6.	<u>15,545</u>

Expense Details - Fees for Services:

Accounting	
Legal	
Commissions	
Management	
Other Professional Fees	
Total Fees for Services	

Expense Details - Depreciation Expense:

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

Expense Details - Direct Expense:

Interest	
Taxes/licenses	
Occupancy Expenses	
Repairs & Maintenance	
Travel/conferences/meetings	
Printing & Publication	
Advertising	
Insurance	
Utilities	
Supplies	
Other expenses	
Total Direct Expense	

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

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part IV, Rent Income
☐ Part V, Debt Financing
☐ Part VI, Controlled Org Income
☐ Part VII, Investments for C(7)(9)(17)

Expense Allocation to Program Service Accomplishments for 990/990EZ:

First	
Second	
Third	
All other	

SCHEDULE G (Form 990 or 990-EZ)		Fundraising Other Events			2022
For calendar year 2022, or tax year beginning		10/01/22		, and ending 09/30/23	
Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.					Employer Identification Number 57-0811876
Revenue		(a) Other event GOLF EVENT (event type)	(b) Other event MISC EVENTS (event type)	(c) Other event _____ (event type)	(d) Total other events (add col. (a) through col. (c))
	1 Gross receipts	118,570	10,912		129,482
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	118,570	10,912		129,482
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food/beverages				
	8 Entertainment				
	9 Other expenses	17,813	205		18,018

Form 990	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23		

Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.	Taxpayer Identification Number 57-0811876
---	---

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1. 2,766,290	2,203,968	-562,322
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3. 147,723	14,500	-133,223
	4. Program service revenue	4. 550,956	641,623	90,667
	5. Investment income	5. 198,619	171,403	-27,216
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8. 1,024,089	894,741	-129,348
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11. 25,627	28,158	2,531
	12. Total revenue. Add lines 1 through 11	12. 4,713,304	3,954,393	-758,911
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16. 2,463,143	2,685,237	222,094
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 203,247	235,129	31,882
	19. Occupancy, rent, utilities, and maintenance	19. 178,635	197,246	18,611
	20. Depreciation and Depletion	20. 334,489	337,238	2,749
	21. Other expenses	21. 677,693	705,047	27,354
	22. Total expenses. Add lines 13 through 21	22. 3,857,207	4,159,897	302,690
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 856,097	-205,504	-1,061,601
	24. Total exempt revenue	24. 4,713,304	3,954,393	-758,911
Other Information	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 1,799,291	1,735,925	-63,366
	27. Total assets	27. 11,735,115	11,947,546	212,431
	28. Total liabilities	28. 260,208	351,970	91,762
	29. Retained earnings	29. 11,474,907	11,595,576	120,669
	30. Number of voting members of governing body	30. 17	13	
	31. Number of independent voting members of governing body	31. 17	13	
	32. Number of employees	32. 142	165	
	33. Number of volunteers	33. 130	120	

Form 990	Tax Return History					2022
Name BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.					Employer Identification Number 57-0811876	
	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	1,768,972	2,303,331	3,164,211	2,914,013	2,218,468	
Membership dues						
Program service revenue	894,000	529,400	500,663	550,956	641,623	
Capital gain or loss						
Investment income	256,210	73,161	97,170	198,619	171,403	
Fundraising revenue (income/loss)	791,306	793,031	662,430	1,024,089	894,741	
Gaming revenue (income/loss)						
Other revenue	283,262	159,186	43,037	25,627	28,158	
Total revenue	3,993,750	3,858,109	4,467,511	4,713,304	3,954,393	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	2,214,473	2,165,168	1,980,422	2,463,143	2,685,237	
Professional fees	125,195	136,642	180,198	203,247	235,129	
Occupancy costs	188,787	167,632	172,732	178,635	197,246	
Depreciation and depletion	301,822	316,400	317,671	334,489	337,238	
Other expenses	772,432	762,289	509,889	677,693	705,047	
Total expenses	3,602,709	3,548,131	3,160,912	3,857,207	4,159,897	
Excess or (Deficit)	391,041	309,978	1,306,599	856,097	-205,504	
Total exempt revenue	3,993,750	3,858,109	4,467,511	4,713,304	3,954,393	
Total unrelated revenue						
Total excludable revenue	2,224,778	1,554,778	1,303,300	1,799,291	1,735,925	
Total Assets	9,628,708	10,292,161	11,628,313	11,735,115	11,947,546	
Total Liabilities	424,272	713,321	196,334	260,208	351,970	
Net Fund Balances	9,204,436	9,578,840	11,431,979	11,474,907	11,595,576	

Taxable Interest on Investments

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
INTEREST ON NR	\$		14			
OTHER INTEREST			14			
	67,177					
Total	\$ 67,177					

Taxable Dividends from Securities

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
DIVIDENDS	\$ 91,704		14			
Total	\$ 91,704					

20800 BOYS & GIRLS CLUBS OF THE
57-0811876
FYE: 9/30/2023

Federal Statements

3/6/2024 2:21 PM

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
SERVICE AND PROFESSIONAL FEES	\$ 235,129	\$ 101,737	\$ 133,392	\$
Total	\$ 235,129	\$ 101,737	\$ 133,392	\$ 0

20800 BOYS & GIRLS CLUBS OF THE
57-0811876
FYE: 9/30/2023

Federal Statements

3/6/2024 2:21 PM

Schedule A, Part II, Line 1(e)

Description	Amount
Government Grants or Contributions	\$ 14,500
TRUST AND FOUNDATIONS	615,163
OTHER CONTRIBUTIONS	1,588,805
UNITED WAY	
Total	<u>\$ 2,218,468</u>

Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts**

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
21ST CENTURY CLC GRANT	\$ 315,978	\$
BEVERLY J. LASHER IRREVOCABLE TRUST	369,814	
BREEDLOVE FOUNDATION	1,307,000	927,447
MR. WELLES MURPHEY, JR.	618,315	238,762
MARIAN S. GREEN	290,946	
BOYS & GIRLS CLUB OF HILTON HEAD	222,877	
THE LEON LEVINE FOUNDATION	400,000	20,447
MR & MRS PAUL J NORRIS	486,360	106,807
MR & MRS. MARTIN F. GLEASON, JR	268,600	
BERKELY HALL CHARITABLE FOUNDATION	387,604	8,051
MR & MRS. RICHARD L. KEYSER	152,000	
MR & MRS. ROBERT J. LOFTUS	172,000	
THE DIANA CHURCHILL TRUST	219,491	
WARDLE FAMILY FOUNDATION	80,000	
JASPER COUNTY		
HERITAGE CLASSIC FOUNDATION		
UNITED WAY OF THE LOWCOUNTRY	254,643	
COASTAL COMMUNITY FOUNDATION	58,500	
TURNER FOUNDATION		
ROBERT BURT	61,854	
NEW RIVER AUTO MALL		
JM FOUNDATION		
MR. AND MRS. STEPHEN L. HICKMAN		
PALMETTO BLUFF REAL ESTATE CO.		
MR. AND MRS. MICHAEL V. GARCIA	407,558	28,005
JOSEPH A. MIX		
THE GEORGE T. LEWIS, JR. 2001 FOUND	185,000	
ADP FOUNDATION		
TAYLOR 2007 CHARITABLE REMAINDER UNI		
MR & MRS MICHAEL BRIGGS		
MR AND MRS ROBERT BURT	102,500	
MR AND MRS LEO CUMMINS		
MR AND MRS MICHAEL GARCIA		
MR AND MRS ROBERT SHIELDS		
PEACOCK AUTOMOTIVE		
THE GEORGE T LEWIS, JR 2001 FOUNDATI		
MR. AND MRS. DANIEL C. BROWN		
MR. AND MRS. DAVID D. EKEDAHL	205,000	
MR. DAVID A PROCTOR	100,000	
MR. AND MRS. STANLEY R SMITH		
MR. AND MRS. DAVID C. WETMORE		
MR. AND MR.S FRES POSES		
MR. AND MRS. GEORGE DAVAGIAN		
KENNETH R. CAMPBELL	434,484	54,931
LOWCOUNTRY ANNIE OAKLEYS	68,000	
MR & MRS FOSTER FRIESS	100,000	
MS ANN E PERCIVAL	62,691	
Total	\$ 7,331,215	\$ 1,384,450

20800 BOYS & GIRLS CLUBS OF THE
57-0811876
FYE: 9/30/2023

Federal Statements

3/6/2024 2:21 PM

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST ON NR	\$ 67,177
OTHER INTEREST	91,704
DIVIDENDS	12,522
REALIZED GAINS	15,545
BRIDGES RENTAL INCOME	
Total	\$ 186,948

Schedule A, Part II, Line 10(e)

Description	Amount
MISCELLANEOUS	\$ 28,158
SPRING GALA	739,676
HOLIDAY EVENT	
GOLF EVENT	118,570
SPORTING EVENT	313,813
HOPE AND OPPORTUNITY	
MAHJONG EVENT	
HABERSHAM PLANTATION PARTY	
BLUFFTON ARTFULLY PREPARED	
RAFFLE	
MISC EVENTS	10,912
LOWCOUNTRY EVENT	
hunt fish shoot	
Total	\$ 1,211,129

Schedule A, Part II, Line 12 - Current year

Description	Amount
PROGRAM SERVICE REVENUE	\$ 623,808
MEMBERSHIP DUES	2,270
Total	\$ 626,078

Crowley Wechsler & Associates LLC
1411 Queen Street
Beaufort, SC 29902
843-379-1065

July 28, 2023

CONFIDENTIAL

BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.
10 PINCKNEY COLONY RD, SUITE 103
BLUFFTON, SC 29909

Dear :

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

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

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

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

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

Sincerely,

Crowley Wechsler & Associates LLC

Filing Instructions

BOYS & GIRLS CLUBS OF THE LOWCOUNTRY, INC.

Exempt Organization / Private Foundation Tax Return(s)

Taxable Year Ended September 30, 2022

Federal Filing Instructions

Your Form 990 for the year ended 9/30/22 shows no balance due.

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

Crowley Wechsler & Associates LLC
1411 Queen Street
Beaufort, SC 29902

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

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filerFor calendar year 2021, or fiscal year beginning **10/01**, 2021, and ending **9/30**, 20**22**.
u Do not send to the IRS. Keep for your records.
u Go to www.irs.gov/Form8879TE for the latest information.**2021****BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**EIN or SSN
57-0811876Name and title of officer or person subject to tax **JAMES WENTWORTH
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

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

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	4,713,304
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Crowley Wechsler & Associates LLC** to enter my PIN **11876** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

SIGN HERE

Date } **07/28/23****Part III Certification and Authentication**

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

57312460008

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature } **Richard D Crowley, CPA** Date } **07/28/23**

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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.
DAA

Form **8879-TE** (2021)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**u** Do not enter social security numbers on this form as it may be made public.
u Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021
Open to Public Inspection**A** For the **2021** calendar year, or tax year beginning **10/01/21**, and ending **09/30/22****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
10 PINCKNEY COLONY RD, SUITE 103

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BLUFFTON SC 29909**D** Employer identification number**57-0811876****E** Telephone number**843-689-2618****G** Gross receipts\$**4,962,814****F** Name and address of principal officer:**JAMES WENTWORTH
10 PINCKNEY COLONY RD
BLUFFTON SC 29909****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () **t** (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **u** **WWW.BGCLOWCOUNTRY.ORG****H(c)** Group exemption number **u****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **u****L** Year of formation: **1985****M** State of legal domicile: **SC****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	To provide guidance to youth.		
	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	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	142
	6 Total number of volunteers (estimate if necessary)	6	130
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	3,164,211	2,914,013	
	9 Program service revenue (Part VIII, line 2g)	500,663	550,956
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	97,170	198,619
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	705,467	1,049,716
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,467,511	4,713,304	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,980,422	2,463,143
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) u	312,042	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,180,490	1,394,064
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,160,912	3,857,207
19 Revenue less expenses. Subtract line 18 from line 12	1,306,599	856,097	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	11,628,313	11,735,115	
	21 Total liabilities (Part X, line 26)	196,334	260,208
22 Net assets or fund balances. Subtract line 21 from line 20	11,431,979	11,474,907	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	JAMES WENTWORTH Type or print name and title	EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Richard D Crowley, CPA	Richard D Crowley, CPA	07/28/23		P00640699
	Firm's name	Firm's EIN			
	Crowley Wechsler & Associates LLC	26-1860008			
	Firm's address	Phone no.			
	1411 Queen Street Beaufort, SC 29902	843-379-1065			

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**To provide guidance to youth.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **2,890,219** including grants of \$) (Revenue \$ **550,956**)**The purpose of contributing to the quality of life and well being of disadvantaged youth from the ages of 6 to 18. Provide social, recreational, and sports facilities under adult supervision and by providing behavioral guidance.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **u 2,890,219**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	142
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.	17	
1b	Enter the number of voting members included on line 1a, above, who are independent	17	
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	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	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		X
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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?		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

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

JAMES WENTWORTH
BLUFFTON

10 PINCKNEY COLONY RD

SC 29909

843-689-2618

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRIS PROTZ	0.00									
DIRECTOR	0.00						X	123,800	0	0
(2) BRUCE ANDREWS	2.00									
DIRECTOR	0.00	X						0	0	0
(3) DIANE BARTLETT	2.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(4) JACQUELYN BOWLER	2.00									
DIRECTOR	0.00	X						0	0	0
(5) RAMONA CHILDERS	2.00									
DIRECTOR	0.00	X						0	0	0
(6) LEE GARGIS	2.00									
DIRECTOR	0.00	X						0	0	0
(7) JEFFREY GRIME	2.00									
DIRECTOR	0.00	X		X				0	0	0
(8) SUSAN HENDERSON	2.00									
DIRECTOR	0.00	X						0	0	0
(9) JOSEPH E. HUDSON	2.00									
DIRECTOR	0.00	X						0	0	0
(10) CAROL HUMPHREY	2.00									
SECRETARY	0.00	X		X				0	0	0
(11) HALL SUMNER, III	2.00									
PRESIDENT	0.00	X		X				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JAMES H. BRENNAN, III	2.00									
DIRECTOR	0.00	X						0	0	0
(13) ROBIN PRICE	2.00									
DIRECTOR	0.00	X						0	0	0
(14) MOLLIE SANDMAN	2.00									
DIRECTOR	0.00	X						0	0	0
(15) ROBERT SHIELDS	2.00									
DIRECTOR	0.00	X						0	0	0
(16) HAL SUTTON	2.00									
TREASURER	0.00	X		X				0	0	0
(17) RUSSELL WHITEFORD	2.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal								123,800		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								123,800		

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

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **u 0**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	147,723				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,766,290				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f	u	2,914,013				
Program Service Revenue	2a PROGRAM SERVICE REVENUE	Business Code		532,506	532,506		
	b BRIDGES RENTAL INCOME			17,200			17,200
	c MEMBERSHIP DUES			1,250	1,250		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f	u	550,956				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u		198,619		
4 Income from investment of tax-exempt bond proceeds		u					
5 Royalties		u					
6a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses		6b					
c Rental inc. or (loss)		6c					
d Net rental income or (loss)		u					
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales exps.		7b					
c Gain or (loss)		7c					
d Net gain or (loss)		u					
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a	1,273,599				
b Less: direct expenses		8b	249,510				
c Net income or (loss) from fundraising events		u	1,024,089				1,024,089
9a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities	u						
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory	u						
Miscellaneous Revenue	11a MISCELLANEOUS	Business Code		25,627			25,627
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d	u	25,627				
12 Total revenue. See instructions	u	4,713,304	533,756	0	1,265,535		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,076,923	1,429,771	370,054	277,098
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	221,422	168,074	26,396	26,952
10 Payroll taxes	164,798	134,147	30,651	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	203,247	71,239	132,008	
12 Advertising and promotion	17,578	10,052	287	7,239
13 Office expenses	140,608	123,373	17,235	
14 Information technology				
15 Royalties				
16 Occupancy	178,635	144,939	33,696	
17 Travel	24,564	16,427	8,137	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	334,489	334,489		
23 Insurance	120,010	108,400	11,610	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER PROGRAM EXPENSES	222,950	222,950		
b OTHER EXPENSES	77,866	52,241	24,872	753
c REPAIRS AND MAINTENANCE	74,117	74,117		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,857,207	2,890,219	654,946	312,042
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,900,533	1	2,376,956
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	130,413	3	115,776
	4 Accounts receivable, net	48,023	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	36,565	9	22,355
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,456,199		
	b Less: accumulated depreciation	10b 5,105,195	10c	4,351,004
	11 Investments—publicly traded securities	4,096,815	11	4,869,024
	12 Investments—other securities. See Part IV, line 11	4,398,601	12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	17,363	15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	11,628,313	16	11,735,115	
Liabilities	17 Accounts payable and accrued expenses	38,027	17	116,215
	18 Grants payable		18	
	19 Deferred revenue	53,500	19	31,177
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	104,807	25	112,816
	26 Total liabilities. Add lines 17 through 25	196,334	26	260,208
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		9,543,801	27	9,864,592
28 Net assets with donor restrictions		1,888,178	28	1,610,315
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		11,431,979	32	11,474,907
33 Total liabilities and net assets/fund balances	11,628,313	33	11,735,115	

Part XI Reconciliation of Net AssetsCheck 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	4,713,304
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,857,207
3	Revenue less expenses. Subtract line 2 from line 1	3	856,097
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,431,979
5	Net unrealized gains (losses) on investments	5	-813,169
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,474,907

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,132,459	1,768,972	2,100,190	2,883,871	2,689,336	11,574,828
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	57,600	68,600	65,600	66,600	66,600	325,000
4 Total. Add lines 1 through 3	2,190,059	1,837,572	2,165,790	2,950,471	2,755,936	11,899,828
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)						1,576,542
6 Public support. Subtract line 5 from line 4.						10,323,286

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	2,190,059	1,837,572	2,165,790	2,950,471	2,755,936	11,899,828
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	214,797	290,340	101,496	94,826	114,167	815,626
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,189,608	1,372,216	1,061,722	1,238,307	1,299,226	6,161,079
11 Total support. Add lines 7 through 10						18,876,533
12 Gross receipts from related activities, etc. (see instructions)					12	3,177,997
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	54.69 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	58.49 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*
- 2** Activities Test. *Answer lines 2a and 2b below.*
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described 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.*

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2021 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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

Part II, Line 10 - Other Income Detail

MISC \$ 4,982,153

FUNDRAISING \$ 1,178,926

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**u Attach to Form 990 or Form 990-PF.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 foundationCheck 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) (2021)

Name of organization

Employer identification number

BOYS & GIRLS CLUBS OF THE**57-0811876****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		\$ 250,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 196,346	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 180,946	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 157,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 111,100	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 103,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BOYS & GIRLS CLUBS OF THE**57-0811876****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
7		\$ 102,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 72,451	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 69,491	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12		\$ 66,167	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BOYS & GIRLS CLUBS OF THE**57-0811876****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
13		\$ 60,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**u 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.

u Attach to Form 990.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Employer identification number

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.****57-0811876****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations

- d** ☐ Loan or exchange program
e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,398,601	3,538,258	3,249,674	2,623,916	2,804,801
b Contributions	1,000,000	300,000	200,028	502,000	
c Net investment earnings, gains, and losses	-574,593	594,940	161,542	205,133	231,767
d Grants or scholarships					
e Other expenditures for facilities and programs			43,000	60,000	395,682
f Administrative expenses	37,845	34,596	29,986	21,375	16,970
g End of year balance	4,869,024	4,398,602	3,538,258	3,249,674	2,623,916

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

a Board designated or quasi-endowment **u 89.00 %**

b Permanent endowment **u 6.00 %**

c Term endowment **u 5.00 %**

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

(ii) Related organizations

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

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		275,977		275,977
b Buildings		7,594,467	4,213,279	3,381,188
c Leasehold improvements		448,664	12,477	436,187
d Equipment		892,029	704,949	187,080
e Other		245,062	174,490	70,572
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) u				4,351,004

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Salaries Payable	70,762
(3) Accrued Expenses	42,054
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	112,816

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,966,735
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-813,169
b	Donated services and use of facilities	2b	66,600
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-746,569
3	Subtract line 2e from line 1	3	4,713,304
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	4,713,304

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

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

1	Total expenses and losses per audited financial statements	1	3,923,807
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	66,600
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	66,600
3	Subtract line 2e from line 1	3	3,857,207
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,857,207

Part XIII Supplemental Information.

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

Part X - FIN 48 Footnote

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax return will not be challenged by taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for three years

**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.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

.....

.....

.....

.....

.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		SPRING GALA (event type)	SPORTING EVENT (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	950,826	203,133	115,590	1,269,549
	2 Less: Contributions ..				
	3 Gross income (line 1 minus line 2)	950,826	203,133	115,590	1,269,549
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	158,941	50,035	28,094	237,070
	10 Direct expense summary. Add lines 4 through 9 in column (d)				237,070
11 Net income summary. Subtract line 10 from line 3, column (d)				1,032,479	

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name **u**

Address **u**

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization **u** \$ and the amount of gaming revenue retained by the third party **u** \$
- c** If "Yes," enter name and address of the third party:

Name **u**

Address **u**

16 Gaming manager information:

Name **u**

Gaming manager compensation **u** \$

Description of services provided **u**

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year **u** \$

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

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

2021**Open to Public
Inspection****BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** 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.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b**2****4a****4b****4c****5a****5b****6a****6b****7****8****9****X****X****X****X****X****X****X****X****X**

Schedule J (Form 990) 2021

BOYS & GIRLS CLUBS OF THE**57-0811876**Page **2****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
CHRIS PROTZ 1 DIRECTOR	(i)	123,800	0	0	0	0	123,800	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Schedule J (Form 990) 2021

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 J (Form 990) 2021

**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.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

**BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Form 990, Part I, Line 6**

**VOLUNTEERS INCLUDE INDIVIDUALS WORKING WITH CLUBS FOR PROGRAM ACTIVITIES,
CLUB ADMINISTRATION, AND FUNDRAISING EFFORTS.**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

**A copy of 990 is given to the board treasurer for review before the 990 is
filed. The Treasurer presents the 990 to the governing board. The board
treasurer authorizes the filing of the 990.**

Form 990, Part VI, Line 15b - Compensation Process for Officers

**The national chartering organization provides information relating to a
salary structure for all employees as well as benchmark position, salary,
and wage information. Governing board reviews information and makes
decisions accordingly. Annual evaluations are performed on all employees.**

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

**Verbal or written requests and the information is usually sent
electronically.**

**SCHEDULE R
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

u Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

u Attach to Form 990.

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

OMB No. 1545-0047

2021**Open to Public
Inspection****BOYS & GIRLS CLUBS OF THE
LOWCOUNTRY, INC.**

Employer identification number

57-0811876**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BOYS & GIRLS CLUBS OF AMERICA 1275 PEACHTREE ST NE 13-5562976 ATLANTA GA 30309-3506	YOUTH DEVE	DC	501C	10	N/A		X
(2)							
(3)							
(4)							
(5)							

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

Schedule R (Form 990) 2021

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

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

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

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

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

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

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

Part VII	Supplemental Information. Provide additional information
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Provide additional information for responses to questions on Schedule R. See instructions.