

# 2023 Accommodations Tax Funds Request Application

**Organization Name:** LGCOA - Lowcountry Golf Course Owners

**Project/Event Name:** Golf Tourism Public Relations Campaign

## Executive Summary

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

# 2023 Accommodations Tax Funds Request Application

Date Received: 09/02/2022	Time Received: 03:15 PM	By: Online Submittal
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*Applications will not be accepted if submitted after 4 pm on September 2, 2022*

## A. SUMMARY OF GRANT REQUEST:

**ORGANIZATION NAME:** LGCOA - Lowcountry Golf Course Owners

**Project/Event Name:** Golf Tourism Public Relations Campaign

Contact Name: Barry Fleming

Title: Executive Director

Address: PO Box 7882, Hilton Head Island, SC 29938

Email Address: b\_fleming@hargray.com

Contact Phone: 843-384-5342

Event Date: 2023

Event Location: On-Island

**Total Budget:** \$60,000.00

**Grant Requested:** \$50,000.00

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

Hilton Head Island and its award-winning golf courses is a tremendous draw for golf vacationers from all over the country. 2022 is proving to be another highly-successful year for golf tourism on the Island and we need to capitalize on this tremendous shift as we move into 2023. While our marketing efforts are driving stay and play golf vacationers to the Island, we need funding to support an on-going public relations and content marketing effort. This will help share our story across more print, broadcast, social media and other digital channels, and extend our reach beyond our tourism marketing budget.

How does the organization/event either drive tourism to Hilton Head Island or enhance the visitor experience on Hilton Head Island? How is this impact being measured? (100 words or less)

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

A. Total Number of Physical Tourists Served: See question below regarding how the number of visitors/tourists are documented.

*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: N/A

*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: N/A

*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): See next question, please.

How was the Number of Visitors/Tourists Documented? (250 words or less)

Public relations effectiveness is measured by impressions and advertising equivalency of the content shared and published. YTD through July 31, 2022, the public relations effort has garnered more than 2,000,000 impressions and \$500,000 in advertising equivalency. These are very strong numbers. We will only see these figures increase, especially after hosting some of the most prominent golf writers in the country in October, and all of the media coverage that will come from them after their trip to the Island.

As it relates to visitors specifically, the LGCOA is Not an entity that books golf vacation travel or tee times for on-island courses and resorts. Our responsibility is to deliver the on-island course partners as many golf trip quote requests from interested visitors to the Island's golf tourism website [HiltonHeadGolfIsland.com](http://HiltonHeadGolfIsland.com), as well as outbound link traffic from this website to their respective websites. Some, but not all, of the LGCOA partner courses and resorts have their own reporting mechanisms for tracking golf vacation stay and play conversions, as well as tee time bookings generated by outside sources. What we can tell you is that they all praise the value of this tourism marketing, PR, and content marketing effort as it casts a much wider net for awareness and drives high-quality leads they can close. Everything we do is hyper-focused on the target demographic and aligned with the appropriate golf media partners to maximize every dollar spent. We do not take risks with the granted dollars. Our track record showing positive year-over-year growth speaks for itself. With that said, we are working with the partners to compile a snapshot of 2022 booking figures to present to the ATAX committee in October.

2021 was a record year for the golf tourism website due to the overall increase in golf travel patterns coupled with having additional Covid relief marketing funds for golf tourism to help expand awareness. Moving into 2022 we did not have access to the additional Covid relief funding which has directly resulted in some softening in our website traffic and conversions. However, in comparing YTD through July 31st against the same period in 2019 (pre-pandemic) the numbers continue to be off-the-charts. This proves our golf tourism marketing, public relations, and content marketing efforts are working extremely well.

**Website Results YTD through July 31, 2022 compared to pre-pandemic YTD July 2019**

- 174,358 total website sessions - **up 91%**
- 318,644 pageviews - **up 214%**
- 106,054 total partner referrals (outbound links to their websites) - **up 232%**
- 1839 total golf vacation quote submits - **up 220%**
- 1251 phone clicks to partners - **up 203%**

Importantly, golf rounds, golf revenue, and room nights are still setting records. In addition, our golf vacationers not only stay and play for multiple days, but they also spend significant money on dining, shopping, and other island activities.

## **B. DESCRIPTION OF OPERATIONS:**

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

The Lowcountry Golf Course Owners Association (LGCOA), comprised of 26 public and semi-private play golf courses in Beaufort County, is responsible for the area's golf tourism marketing effort to drive vacationing golfers from our primary drive and fly markets into the area's spring, fall and winter seasons. The LGCOA and its deeply committed DMO partner, the Hilton Head Island-Bluffton Chamber of Commerce and Visitor & Convention Bureau, work closely together to ensure the golf tourism messaging and channels align with the overall Hilton Head Island brand. This highly successful partnership coupled with the annual marketing program generates tremendous revenue for the area's golf courses, resorts, accommodations, retail businesses, and restaurants on Hilton Head Island. The result of this coordinated marketing effort greatly benefits ATAX and its collections as our golf visitors stay on average 3 nights when vacationing on Hilton Head Island.

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

The golf PR and content marketing program is designed to heighten awareness of Hilton Head Island's myriad of world-class resorts, championship daily fee courses, and accommodation options. This content is also carefully crafted to engage with golf travelers on a deeper level and stir them to book a trip to the Island. It's no secret that golf participation and rounds played across the country over the past two years have reached record levels. Hilton Head Island golf continues to benefit greatly from this momentum. We must capitalize on the incredible surge the sport of golf is enjoying by further expanding our story out-of-market.

We will deploy news releases to more than 700 print and digital media. We will write engaging and informative blog posts to be leveraged internally, and by some of our media partners. We will host domestic golf, travel, and lifestyle media, bloggers, and social media influencers to fully immerse them in our unique golf vacation experience. We will target all direct fly markets with our "From the Runway to the Fairway" messaging, highlighting all of the new flights to the Island. Lastly, we will take advantage of the powerful assets of other strategic digital golf media outlets to insert Hilton Head Island into the national discussion with all of the country's other major destinations. Most of these destinations tout significantly larger tourism marketing and public relations budgets, which makes these dollars so very important to stay in the conversation.

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 of the public relations and content marketing effort would greatly inhibit the program's overall effectiveness. A strong PR

program requires extensive effort to work with golf media, build relationships and gain priority for the stories we are pitching. In addition, it would limit the opportunities to host key golf travel writers to let them see and report on their firsthand experiences. Fewer dollars would narrow our focus on a smaller set of targeted media and markets, thus limiting our ability to reach the masses greatly interested in golf travel today.

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

**From the 2019 Economic Impact of Tourism Report by Clemson University (REAL) and USCB (LRITI)**

- 2.68 million overnight visitors to the Island in 2019
- \$1.5 Billion Economic Impact for Hilton Head Island in 2019
- For every ATAX Dollar invested in marketing an ROI of \$15.90 is returned to the local economy in net local government revenue.
- In short, visitors and businesses look to our organization to provide the services and programs that further brand awareness that leads to conversion and ultimately an overnight stay.

These figures are going to be even higher for years 2020, 2021 and 2022 based on the surge in golf travel and overnight stays.

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<br><i>Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.</i> | 100 % |
| 2 - Tourism-Related Events<br><i>Promotion of the arts and cultural events.</i>  | 0 %   |

3 - Tourism-Related Facilities

*Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.* 0 %

4 - Tourism-Related Public Services

*The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourist. Also includes public facilities such as restrooms, dressing rooms, parks and parking lots.* 0 %

5 - Tourist Public Transportation

*Tourist shuttle transportation.* 0 %

6 - Waterfront Erosion/Control/Repair

*Control and repair of waterfront erosion.* 0 %

7 - Operation of Visitor Information Centers

*Operating visitor information centers.* 0 %

**Total: 100 %**

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

The LGCOA has a deeply committed DMO partner in the Hilton Head Island-Bluffton Chamber of Commerce and VCB. We work very closely with them and all marketing programs are fully reviewed together before, during, and after they are launched. We meet regularly to discuss results and how to improve upon the success of the marketing efforts, as well as staying on message for the destination as a whole. This collaboration has significantly tightened the golf tourism effort over the past 11 years. The result of this great working relationship between our two organizations has delivered tremendous successes in expanding awareness, lead generation, golf vacation bookings, and ultimately more heads in beds.



7. Additional comments. (250 words or less)

### **Golf Tourism is Vital to Hilton Head Island and the State of South Carolina**

A report titled *Economic Impact of Golf in South Carolina* was released in April 2022. This report was produced by the South Carolina Department of Parks, Recreation and Tourism with the support of the South Carolina Golf Course Owners Association, an affiliate of the National Golf Course Owners Association.

### **Overall Economic Impact**

In 2021, golf courses and the off-course expenditures of visiting golfers had a total economic impact (direct, indirect, and induced) in South Carolina of:

- \$3.3 billion in output or sales
- 37,959 jobs
- \$1.5 billion in wages and income
- \$370 million in federal, state, and local taxes. Green fees and club membership dues generated \$18.3 million in admissions tax revenue alone, accounting for 44% of state admissions tax collections
- 65 cents of every dollar in direct output were re-spent in the state's economy

According to the Omnitrak national survey Travels America, **approximately 6 percent of all domestic trips (around 759,000 travel parties) to South Carolina include playing golf.** The average length of stay on golf trips is around four nights with hotels being the preferred lodging (45%), followed by timeshares (16%). In addition to golfing, they enjoy the beaches, shopping, fine dining, sightseeing, historic attractions, and museums. Trips to South Carolina that include golf occur most frequently in spring (29%), followed by summer (35%), fall (30%), and winter (6%).

*The full Economic Impact report has been supplied as a separate attachment for your review.*

**C. FUNDING:**

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

The LGCOA is currently funded three ways:

**LGCOA: \$110,000**

**Hilton Head Island-Bluffton Chamber of Commerce and VCB: \$260,000**

**Beaufort County ATAX: \$10,00**

**Total Current Funding: \$380,000**

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

<u>60</u> Government Sources	Private Contributions, Donations and Grants
Corporate Support,	Membership, Dues,
30 Sponsors	<u>10</u> Subscriptions
Ticket Sales, or Sales and Services	Other
_____	_____

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

Yes X No \_\_\_\_\_

If so, please list top 3 sources and amounts.

Beaufort County ATAX \$20,000.00

## D. FINANCIAL INFORMATION:

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

### Financial Statement Requirements:

1. The upcoming year's **operating budget** for the organization.

Budget Years Provided:

2023

2. The previous two years and current year **profit and loss reports** for the organization.

Profit and Loss Years Provided:

2021

2022

2020

3. The previous two years and current year **balance sheets**.

Balance Sheet Years Provided:

2020

2021

2022

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

IRS Form 990 or 990T Years Provided:

2019

2020

2021

## E. FINANCIAL GUARANTEES AND PROCEDURES:

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

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

2. Indicate whether your organization follows Town procurement guidelines or has its own procurement guidelines which are utilized and followed in the expenditure of ATAX grant funds.
  - Follow Town procurement guidelines
  - Utilize and follow organization's own procurement guidelines
  - Our organization does not have or follow procurement guidelines

## F. MEASURING EFFECTIVENESS:

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If you received 2021 or 2022 HHI ATAX funds

1. List any ATAX award amounts received in 2021 and/or 2022.

2019	\$50,000.00	2019 Golf Public Relations Campaign
2020	\$50,000.00	Golf Tourism Public Relations Campaign
2021	\$50,000.00	Public Relations Campaign
2022	\$50,000.00	Public Relations and Content Marketing Campaign

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)*

**Funds have been used for the following:**

- Produced engaging golf travel content about our destination and distributed it to more than 700 golf and travel media each quarter.
- Continued our “Runway to Fairway” air travel display in the local Hilton Head airport
- SEO-rich and engaging blog posts written and published on [HiltonHeadGolfIsland.com](https://www.HiltonHeadGolfIsland.com)
- Contributed content for our media partners to publish throughout their digital platforms
- Drafting and sending news releases
- Hosting a Golf Writer FAM trip in October
- Digital campaigns to promote seasonal offers to drive interest and traffic
- See additional details about all that has been accomplished in Section 7 above

### **Rounds Played Achievements**

With rounds played in 2022 holding steady compared to the record-breaking year in 2021 and partners capitalizing on increased rates for vacation play, both golf revenues and accommodations taxes collected continue to grow.

**Through July 2022, 329,274 rounds of golf have been played on our 12 on-island golf course partners – up 18% compared to pre-pandemic YTD through July 2019**

**Through July 2022, 259,811 rounds have been played by the big three – Sea Pines Resort, Palmetto Dunes Oceanfront Resort and Heritage Golf – up 23% compared to pre-pandemic YTD through July 2019**

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

Public relations and content marketing helped us extend our reach

very cost-effectively through the distribution of content to proven media partners that drive results. The digital content increased click traffic back to HiltonHeadGolfIsland.com which in turn drives coveted outbound link traffic, stay and play golf package bookings, and tee times to the partners. In addition, local restaurants, retail shop owners, and activities providers will tell you golf vacationers drive significant and much-needed revenue to their businesses all year long. Lastly, multi-night stays are the norm for golf vacations. The average group golf trip spans 4 days, 3 nights, and 3 rounds, putting heads in beds and increasing accommodations taxes.

**Golf vacationers are big for the Island's small businesses - every dollar spent by golf vacationers, \$1.29 is put back into the Beaufort County economy.**

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

First, we track overall impressions and advertising equivalency for all media placements. Through July 31st, the news releases and Hilton Head Golf Island stories placed in media outlets total more than 2 million impressions of earned media coverage with an advertising equivalency of well over \$500,000.

Second, we measure effectiveness with a real-time analytics dashboard to monitor marketing and PR effectiveness. Golf tourism website results YTD through July 2022 compared to pre-pandemic YTD through July 2019 are off-the-charts...

- 174,358 total sessions - **up 91%**
- 318,644 pageviews - **up 214%**
- 106,054 total partner referrals (outbound links to their websites) - **up 232%**
- 1839 total golf vacation quote submits - **up 220%**
- 1251 phone clicks to partners - **up 203%**

## **Golf Rounds and Revenue in 2022**

With rounds played holding steady compared to the record-breaking year in 2021 and partners capitalizing on increased rates for vacation play, both golf revenues and accommodations taxes collected continue to grow.

- **Through July 2022, 329,274 rounds of golf have been played on our 12 on-island golf course partners – up 18% compared to pre-pandemic YTD through July 2019**
- **Through July 2022, 259,811 rounds have been played by the big three – Sea Pines Resort, Palmetto Dunes Oceanfront Resort, and Heritage Golf – up 23% compared to pre-pandemic YTD through July 2019**

Signature: Barry

Title/Position: Fleming

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

Email Address: [b\\_fleming@hargray.com](mailto:b_fleming@hargray.com)

Office Phone Number: 843-384-5342

Home Phone Number:

**2020**  
**ATAX EFFECTIVENESS MEASUREMENT**

**EXECUTIVE SUMMARY** *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	2020 TOWN OF HHI ATAX GRANT BUDGET	LGCOA BUDGET	ACTUAL SPENT	RESULTS
						<i>When possible, provide planned results vs. actual results, and/or current year vs. prior year results.</i>
<b>Stay and Play Golf Tourism</b>	Using public relations and content marketing to engage with website visitors and the millions that read content published by golf media partners. These funds are needed to help further tell the story of our unique golf vacation experience in ways and media that resonate the most with today's golf travelers. Additionally, we will host quality golf travel writers to immerse them in the HHI golf vacation experience for the creation of content to share with their readers and social media followers. The PR and content marketing program will also target direct and connecting fly markets touting the campaign phrase "Runway to the Fairway - Step off the plane and make your first putt within minutes". Our golf content writer/PR expert will create SEO-rich blog content for <a href="http://HiltonHeadGolfIsland.com">HiltonHeadGolfIsland.com</a> . In addition, he will draft seasonal news releases and distribute them to 700+ golf travel and media outlets to ensure maximum coverage of our news/stories. Lastly, we will write stories for state golf associations to use on their digital platforms and blogs. All digital content comes with trackable links for us to measure effectiveness.	\$ 60,000.00	\$ 50,000.00	\$ 10,000.00	\$ 26,000.00	<p>The funds have been used to produce and distribute Hilton Head Island golf travel-related content via news releases, blog posts, and articles. 500-750 word news releases have been drafted and distributed to the following outlets: Golf Wire, Morning Read, Where to Golf Next, and also to a list of more than 700+ golf-travel media/websites. Through July 31st, these efforts have garnered more than 2,000,000 impressions and more than \$500,000 in advertising equivalency.</p> <p>We have been crafting SEO-optimized blog posts for the Island Time Blog supported by the VCB on <a href="http://HiltonHeadGolfIsland.com">HiltonHeadGolfIsland.com</a>, and we have slated another six blogs to post through the end of the year. We also have additional seasonal news releases scheduled for Q3 and Q4</p> <p>From Oct. 27-31, we will be hosting a golf media FAM trip with the following media outlets: GOLF Magazine, GolfPass/Golf Channel, GolfWeek, Golf Aficionado, Plugged In Golf, Golf Tips Magazine, Golf Vacations Magazine and <a href="http://GolfGuide.com">GolfGuide.com</a>. This trip features the most significant group of golf writers we've ever hosted at one time and will result in substantial content published for millions of golfers to consume.</p> <p>We are in discussions with a golf writer to visit this fall to chronicle the Hilton Head Island experience using his sought-after storytelling style.</p> <p>We have partnered with state golf associations to provide stories about our golf vacation experience to run on their digital platforms.</p> <p>With air travel picking back up we will continue to produce and share content to golf and travel media touting our "Runway to Fairway" concept and discussing the direct service from those cities.</p> <p>We will be writing new content for the 2023 Hilton Head Island Golf Vacation Planner that is distributed to a direct mail list, as well as through in-house fulfillment by the VCB.</p> <p>Lastly, we will leverage the digital assets of Golf Stay and Play Vacations to reach nearly 500k avid golf travelers.</p> <p>The remaining PR dollars will be billed from September through December to cover the plans outlined above, and for the PR campaign management/follow-through from the Southbound4 PR agency. Each year the majority of these dollars are spent September-December due to accommodations and course availability to host our golf writers, as well as other seasonal opportunities.</p> <p><b>Sample of Stories Published in the Media:</b>  <a href="https://www.golftipsmag.com/travel/southeast/hilton-head-golf-island-golf-trip-ideas/">https://www.golftipsmag.com/travel/southeast/hilton-head-golf-island-golf-trip-ideas/</a>  <a href="https://www.golfguide.com/hilton-head-golf-island-expands-with-palmetto-hall-golf-and-country-club/">https://www.golfguide.com/hilton-head-golf-island-expands-with-palmetto-hall-golf-and-country-club/</a>  <a href="https://www.midwestgolfingmagazine.com/hilton-head-island-fall-golf-playbook/">https://www.midwestgolfingmagazine.com/hilton-head-island-fall-golf-playbook/</a></p> <p><b>Sample Blog Posts on <a href="http://www.HiltonHeadGolfIsland.com">www.HiltonHeadGolfIsland.com</a></b>  <a href="https://www.hiltonheadisland.org/island-time/golf/one-shot-wonders-hilton-head-golf-islands-top-10-par-3s">https://www.hiltonheadisland.org/island-time/golf/one-shot-wonders-hilton-head-golf-islands-top-10-par-3s</a>  <a href="https://www.hiltonheadisland.org/island-time/golf/seven-sipping-golf-islands-best-19th-holes">https://www.hiltonheadisland.org/island-time/golf/seven-sipping-golf-islands-best-19th-holes</a>  <a href="https://www.hiltonheadisland.org/island-time/golf/golf-island-my-way-2017-rbc-heritage-winner-wesley-bryan">https://www.hiltonheadisland.org/island-time/golf/golf-island-my-way-2017-rbc-heritage-winner-wesley-bryan</a></p>
<b>Total</b>		\$ 60,000.00	\$ 50,000.00	\$ 10,000.00	\$ 26,000.00	



**LGCOA MEETING MINUTES**  
**Alexanders Restaurant**  
**June 8, 2022**

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**Attendees: Brad Marra, Barry Fleming, Jim Uremovich, Karen Kozemchak, Alex Franseen, Steve Neville, Clark Sinclair, Charlie Kent, Brian Crum, Steve Neville**

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**Brad:** Approval of March, 2022 meeting minutes – Approved

**Brad:** Approval to Request \$50,000 Public Relations Grant from Hilton Head Island ATAX - Approved

**Barry:** Rounds Report: Up 4.3% thru May 2022 over same time frame from 2021  
Consensus for May alone seems to have been: Rounds we down compared to 2022 but revenues were up (due to rate).

**Robbie: Marketing:** April 2022 – Increase in partner referrals with slight decrease in overall traffic month to month. Largest declines were from: Display & Social Advertising – due to spending 85% less than this time last year due to the additional pandemic funding. Seeing promising growth from Email & Paid Search which contributed to most of our referral numbers:

YTD Overview:

- -28.4% decrease in users
- -32.1% decrease in sessions
- -19.3% decrease in pageviews
- +20.4% increase in partner referrals
- +10.6% increase in phone clicks

Marketing Schedule, Public Relations (Golf Island Blog Posts, News Releases, Media & FAM Trip) information included in handout from June meeting as well as Social Media request.

**Compensation Survey: (Survey Results handed out at meeting from 4 facilities or resorts) included:**

- **Compensation results for the following jobs:**
  1. **Outside Service Staffs**
  2. **Inside Service Staffs**
  3. **Greenskeeper**
  4. **Equipment Operators**
  5. **Head Mechanics**
  6. **Asst. Superintendents**
  7. **Asst. Golf Professionals**
- **Incentives & Benefits utilized by those responding**

**Barry: Is anyone taking some of the additional money they are making and putting back into capital improvements?**

- Old South – Having to put \$\$ into things that don't really improve the golf course – i.e. Bridges
- Palmetto Dunes – We're having to spend about 1 million just on increasing salaries & wages & expenses are also up about a million. We remodeled all of the: Pro Shops, Half way houses, restrooms, cart paths (need to do: irrigation & greens on the Hills course) then look at Fazio & Jones in the next couple of years.

- If sale goes through at Palmetto Hall (which it did) – they plan to rebuild all of the greens on the Hills course there this summer and then rebuild/regrass the greens on the Cupp course next summer.
- Charlie Kent: Overseeding all 3 courses (tees & fairways) - (price is now astronomical)

**Jim Uremovich:** Would like for us to create an overseeding & aerification schedule for the year – which would help everyone answer those questions from customers.

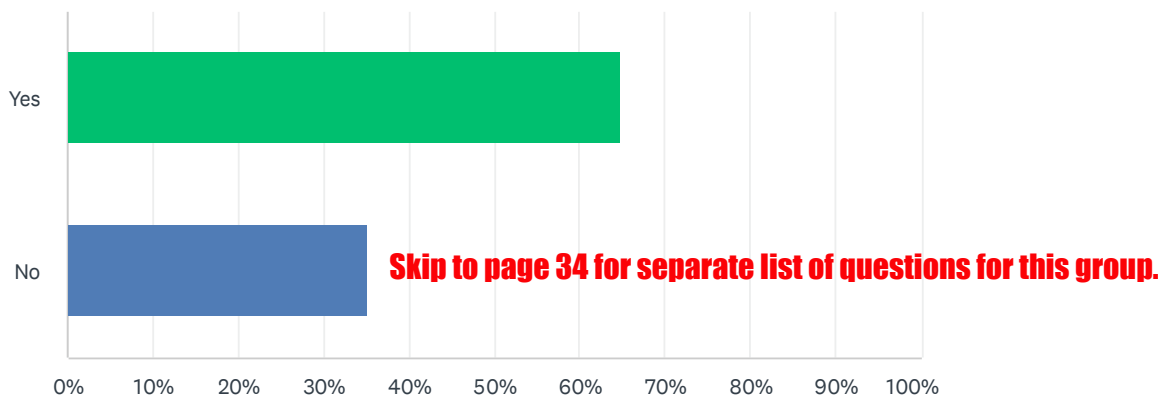
**Meeting Adjourned.**

**Next Meeting: Wednesday, August 17, 2022**

**Palmetto Dunes – Alexanders Restaurant**

# Q1 Have You Taken a Golf Vacation To Hilton Head Island Before?

Answered: 1,511 Skipped: 0



ANSWER CHOICES	RESPONSES
Yes	64.92% 981
No	35.08% 530
TOTAL	1,511



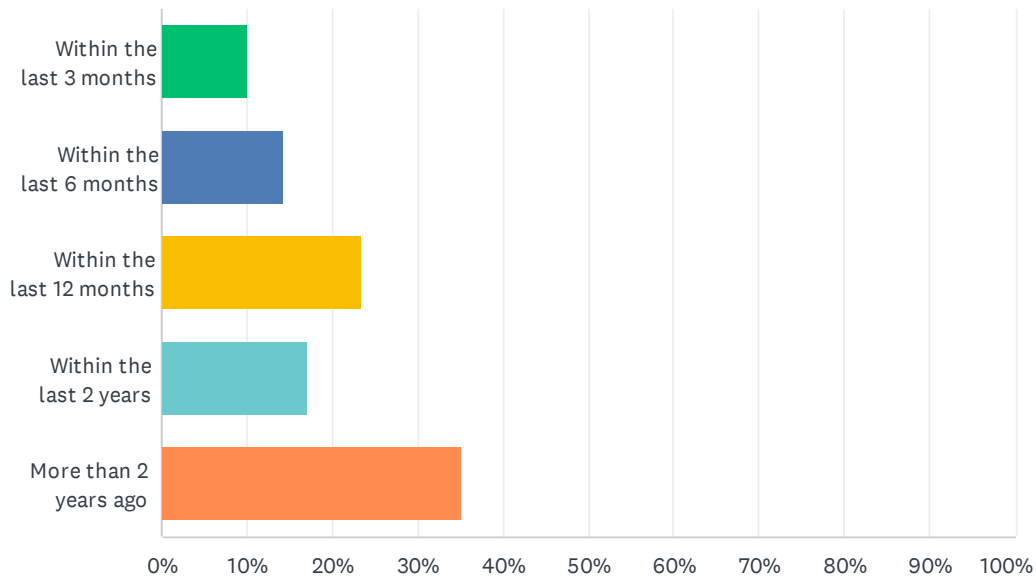
**NOTE!**

**To see questions for those who answered "NO" above, please skip to page 34**

**Pages 2-33 were questions posed to those who have taken a trip to Hilton Head Island.**

## Q2 When was your latest golf vacation to Hilton Head Island, SC?

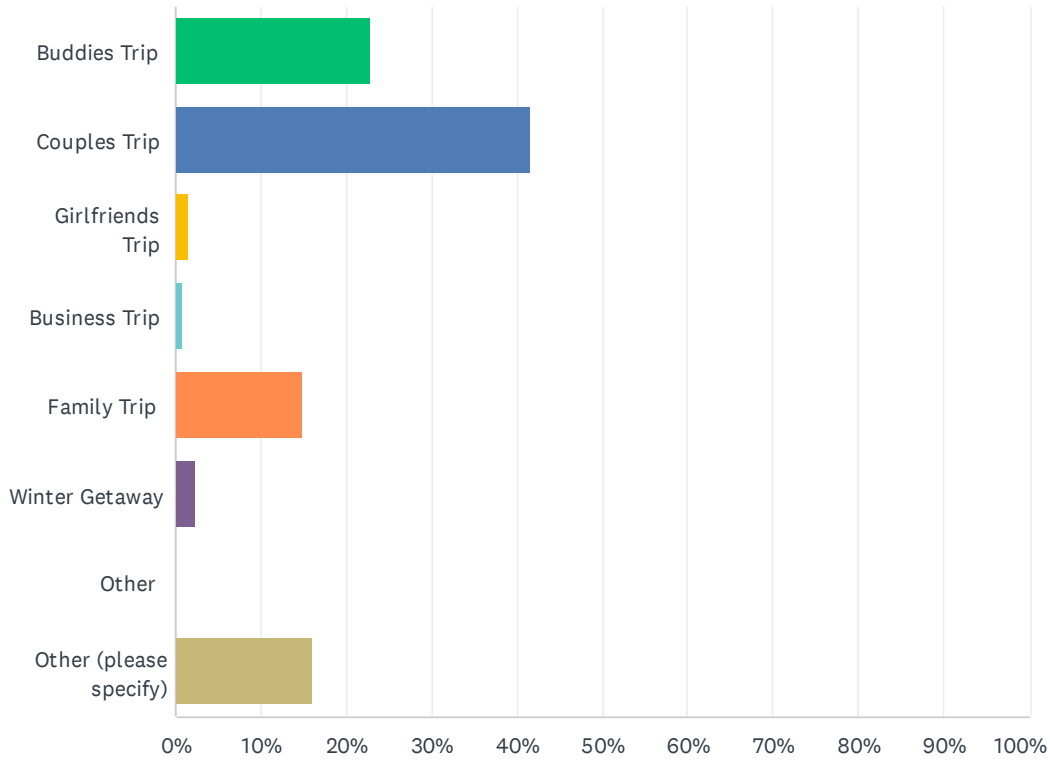
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Within the last 3 months	9.92%	76
Within the last 6 months	14.36%	110
Within the last 12 months	23.50%	180
Within the last 2 years	17.10%	131
More than 2 years ago	35.12%	269
<b>TOTAL</b>		<b>766</b>

### Q3 What type of golf vacation was it?

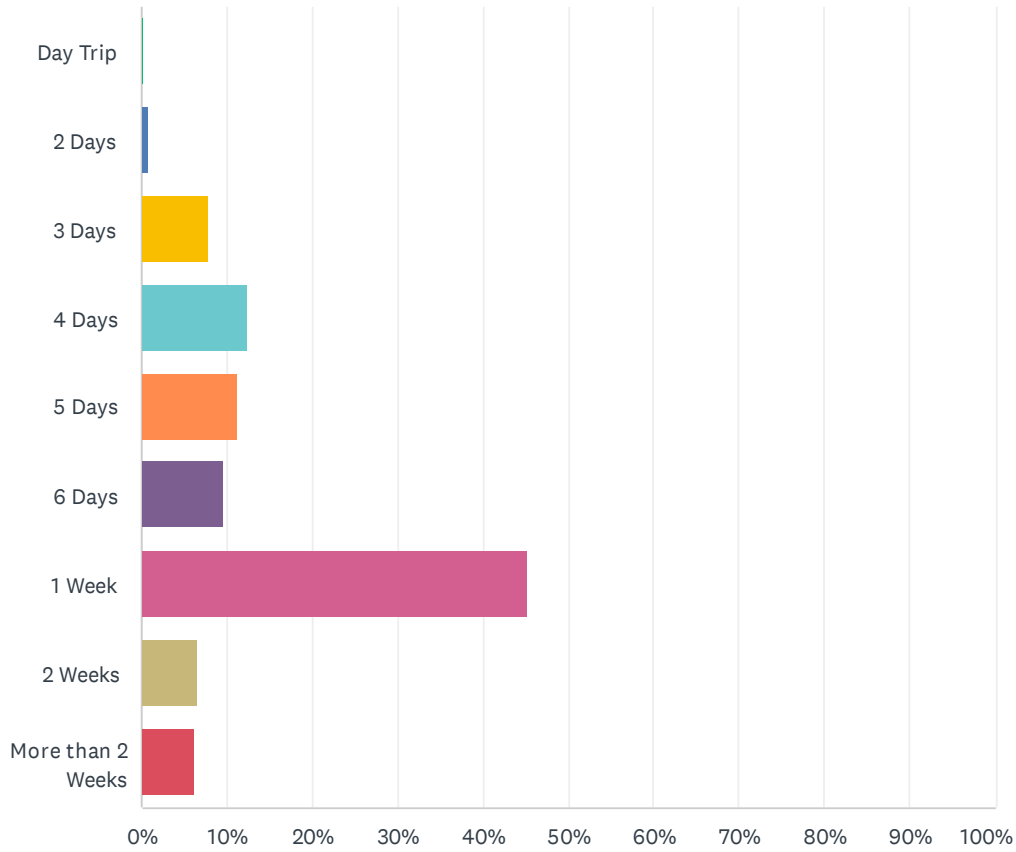
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES
Buddies Trip	22.85% 175
Couples Trip	41.51% 318
Girlfriends Trip	1.57% 12
Business Trip	0.91% 7
Family Trip	14.88% 114
Winter Getaway	2.35% 18
Other	0.00% 0
Other (please specify)	15.93% 122
<b>TOTAL</b>	<b>766</b>

## Q4 How long was your golf vacation?

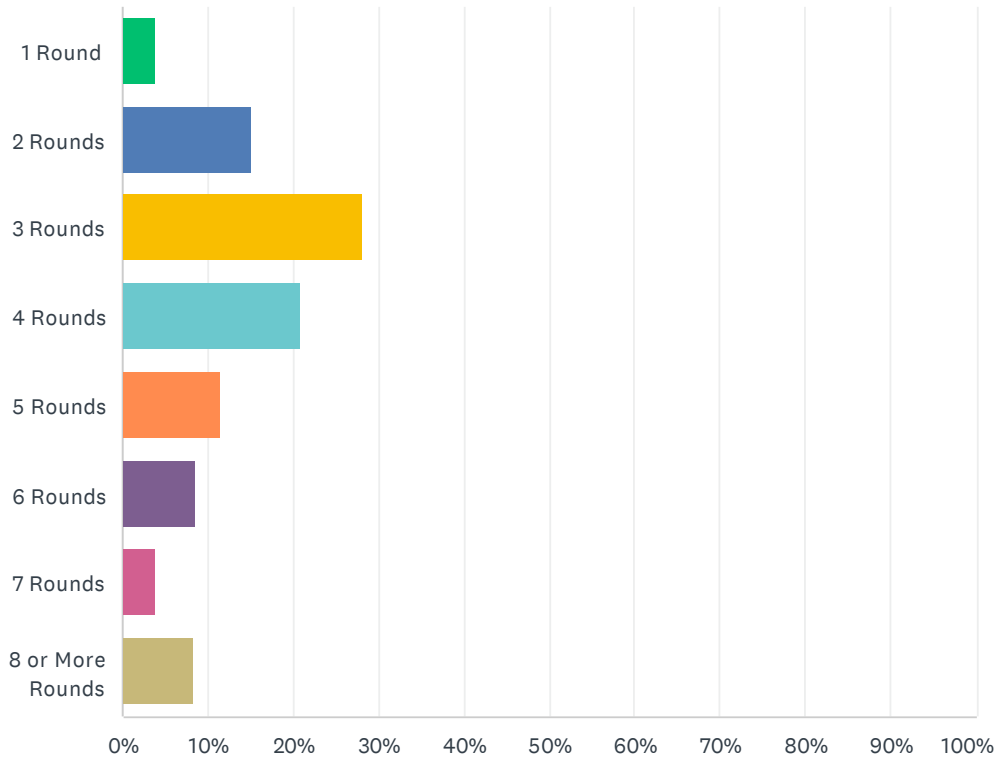
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Day Trip	0.13%	1
2 Days	0.91%	7
3 Days	7.83%	60
4 Days	12.27%	94
5 Days	11.23%	86
6 Days	9.53%	73
1 Week	45.17%	346
2 Weeks	6.66%	51
More than 2 Weeks	6.27%	48
<b>TOTAL</b>		<b>766</b>

## Q5 How many rounds of golf did you play?

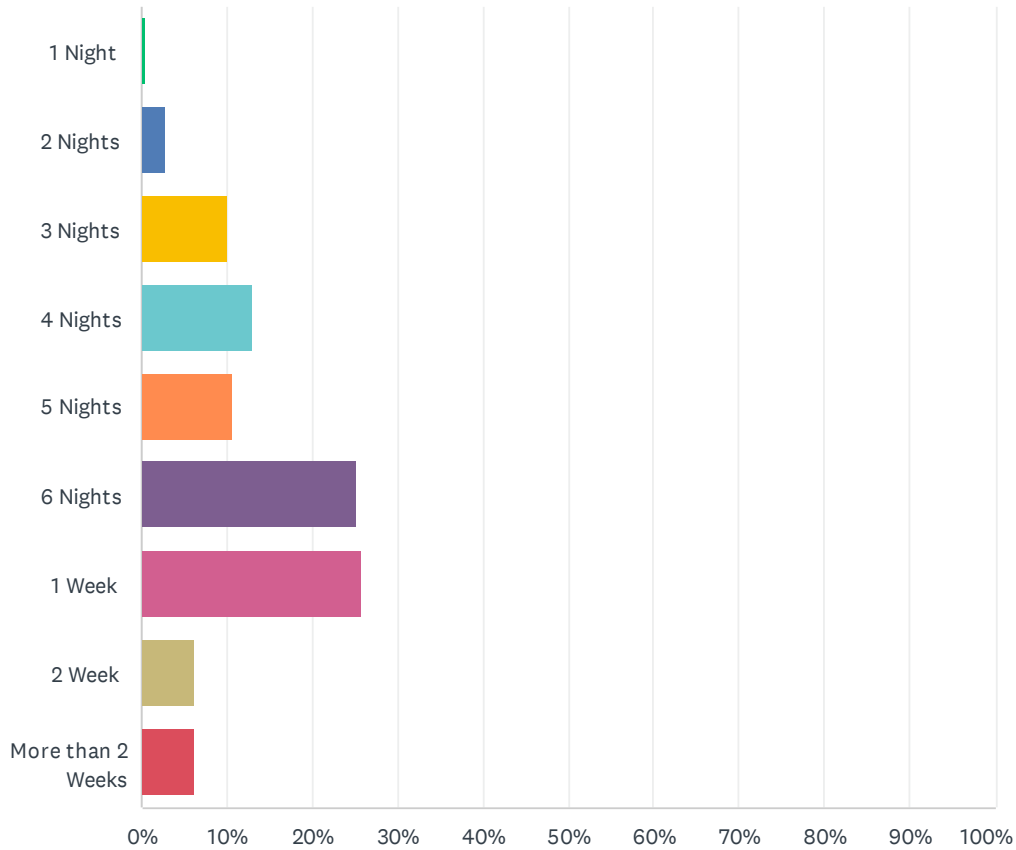
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES
1 Round	3.92% 30
2 Rounds	15.14% 116
3 Rounds	28.07% 215
4 Rounds	20.89% 160
5 Rounds	11.49% 88
6 Rounds	8.49% 65
7 Rounds	3.79% 29
8 or More Rounds	8.22% 63
<b>TOTAL</b>	<b>766</b>

## Q6 How many nights did you stay?

Answered: 766 Skipped: 745

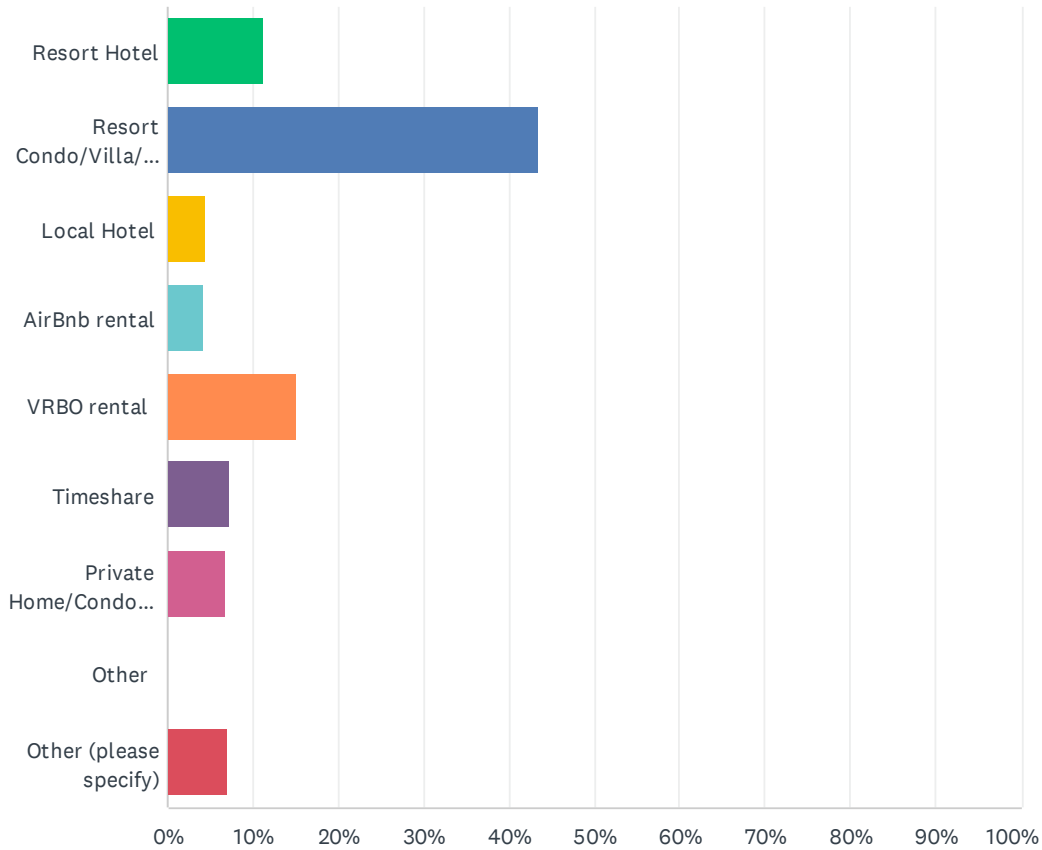


ANSWER CHOICES	RESPONSES	
1 Night	0.39%	3
2 Nights	2.74%	21
3 Nights	9.92%	76
4 Nights	13.05%	100
5 Nights	10.57%	81
6 Nights	25.07%	192
1 Week	25.85%	198
2 Week	6.27%	48
More than 2 Weeks	6.14%	47
<b>TOTAL</b>		<b>766</b>



## Q7 What were your accommodations?

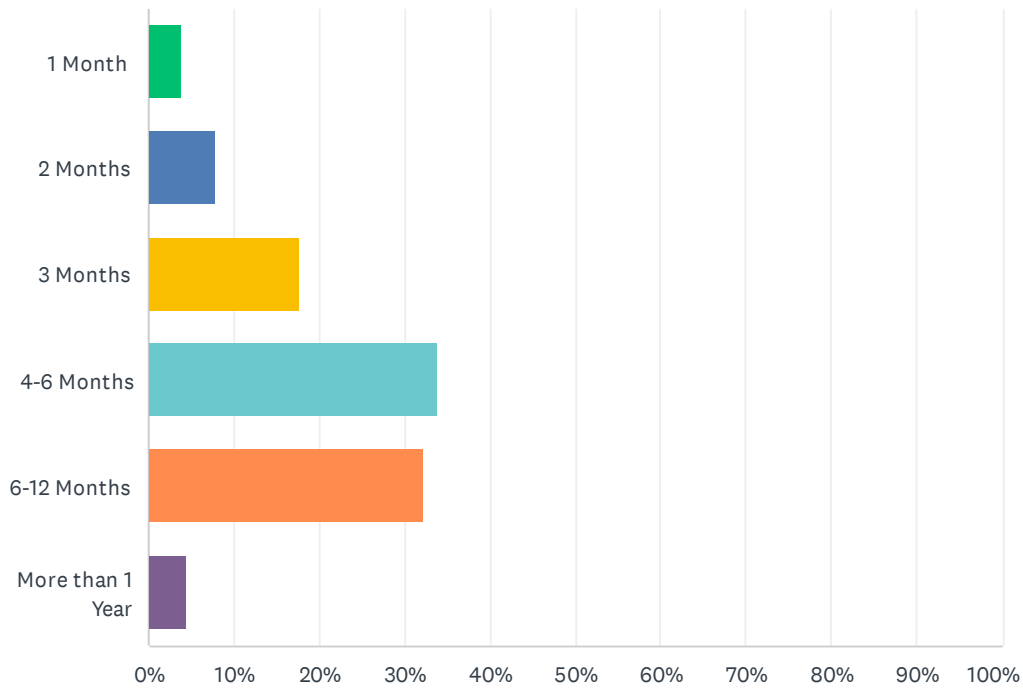
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Resort Hotel	11.23%	86
Resort Condo/Villa/House	43.47%	333
Local Hotel	4.57%	35
AirBnb rental	4.31%	33
VRBO rental	15.14%	116
Timeshare	7.31%	56
Private Home/Condo Rental	6.92%	53
Other	0.00%	0
Other (please specify)	7.05%	54
<b>TOTAL</b>		<b>766</b>

## Q8 How far in advance did you start planning this golf vacation?

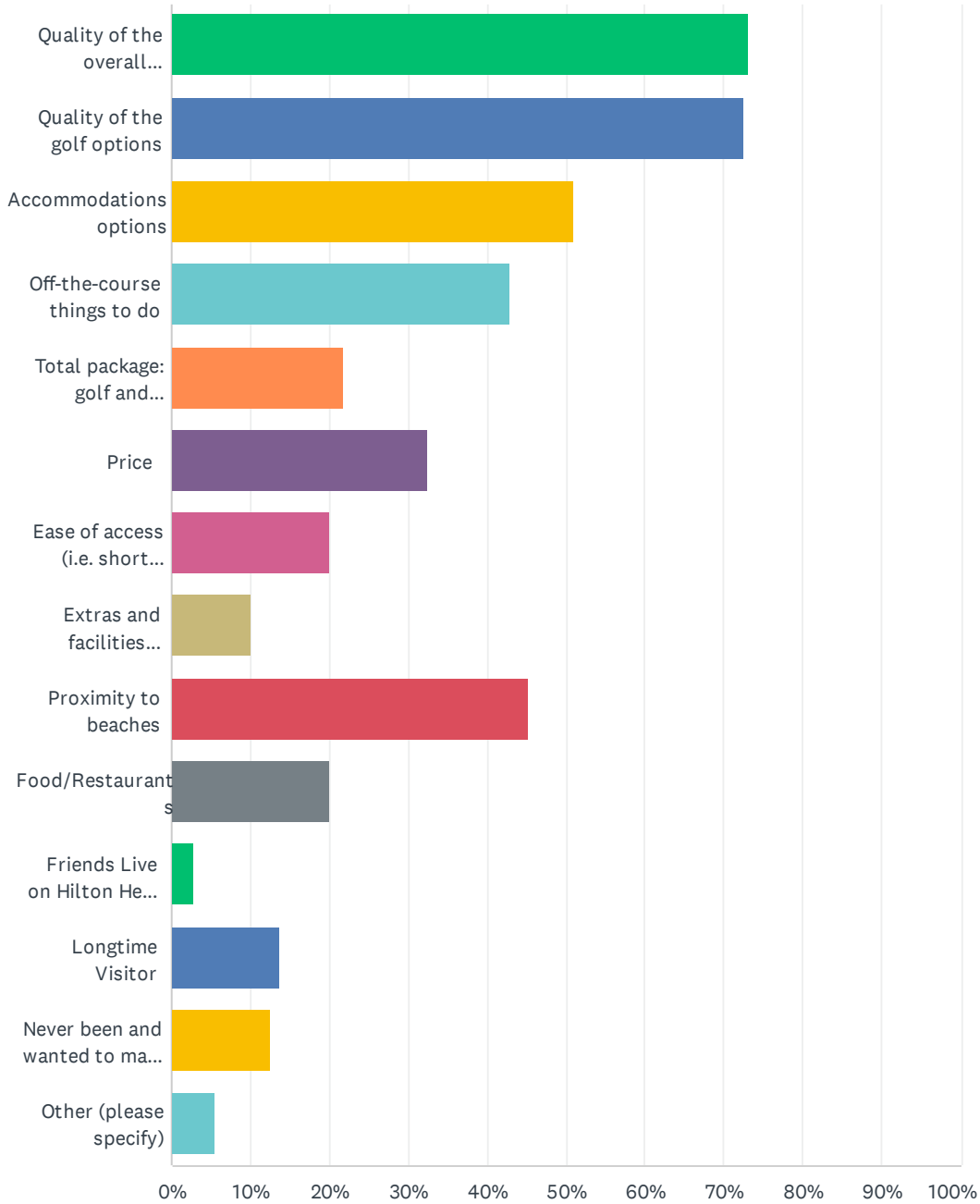
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
1 Month	3.79%	29
2 Months	7.96%	61
3 Months	17.75%	136
4-6 Months	33.94%	260
6-12 Months	32.11%	246
More than 1 Year	4.44%	34
<b>TOTAL</b>		<b>766</b>

# Q9 What factors went into choosing Hilton Head Island for your golf vacation? (check all that apply)

Answered: 766 Skipped: 745

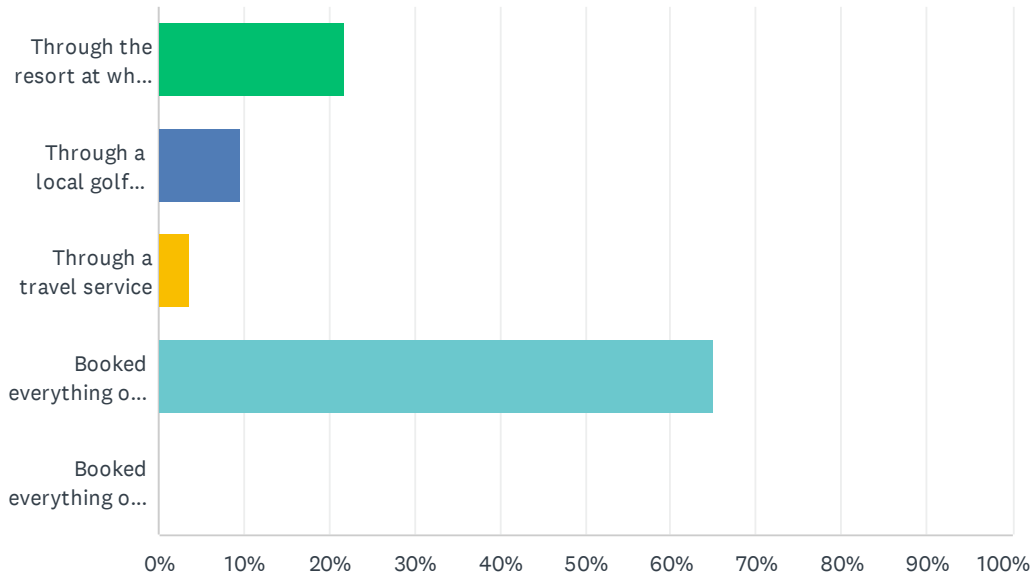


## 2022 Hilton Head Island Golf Travel Survey

ANSWER CHOICES	RESPONSES	
Quality of the overall destination	73.11%	560
Quality of the golf options	72.58%	556
Accommodations options	50.91%	390
Off-the-course things to do	42.82%	328
Total package: golf and amenities all on-site	21.67%	166
Price	32.38%	248
Ease of access (i.e. short drive time, proximity to airport, etc.)	19.97%	153
Extras and facilities (spa, fitness, pool, etc.)	10.05%	77
Proximity to beaches	45.30%	347
Food/Restaurants	19.97%	153
Friends Live on Hilton Head Island	2.87%	22
Longtime Visitor	13.58%	104
Never been and wanted to make my first trip	12.53%	96
Other (please specify)	5.61%	43
Total Respondents: 766		

## Q10 How did you book this golf vacation?

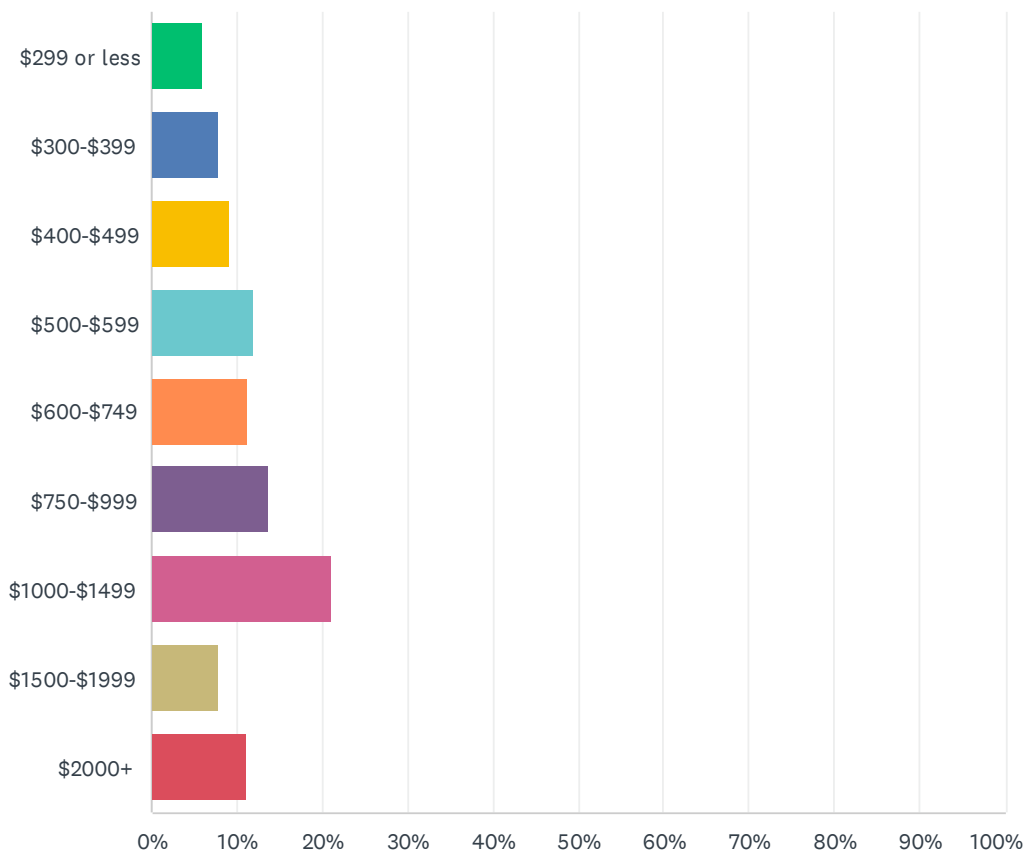
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Through the resort at which we stayed	21.80%	167
Through a local golf package provider	9.66%	74
Through a travel service	3.52%	27
Booked everything on my own	65.01%	498
Booked everything on my own	0.00%	0
<b>TOTAL</b>		<b>766</b>

## Q11 What was the budget per person for your golf vacation?

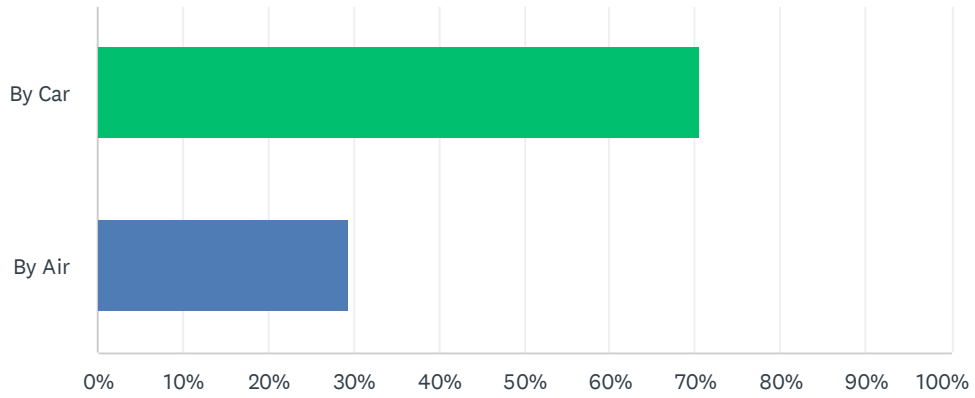
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES
\$299 or less	6.01% 46
\$300-\$399	7.96% 61
\$400-\$499	9.14% 70
\$500-\$599	12.01% 92
\$600-\$749	11.23% 86
\$750-\$999	13.58% 104
\$1000-\$1499	21.15% 162
\$1500-\$1999	7.83% 60
\$2000+	11.10% 85
<b>TOTAL</b>	<b>766</b>

## Q12 How did you travel to Hilton Head Island?

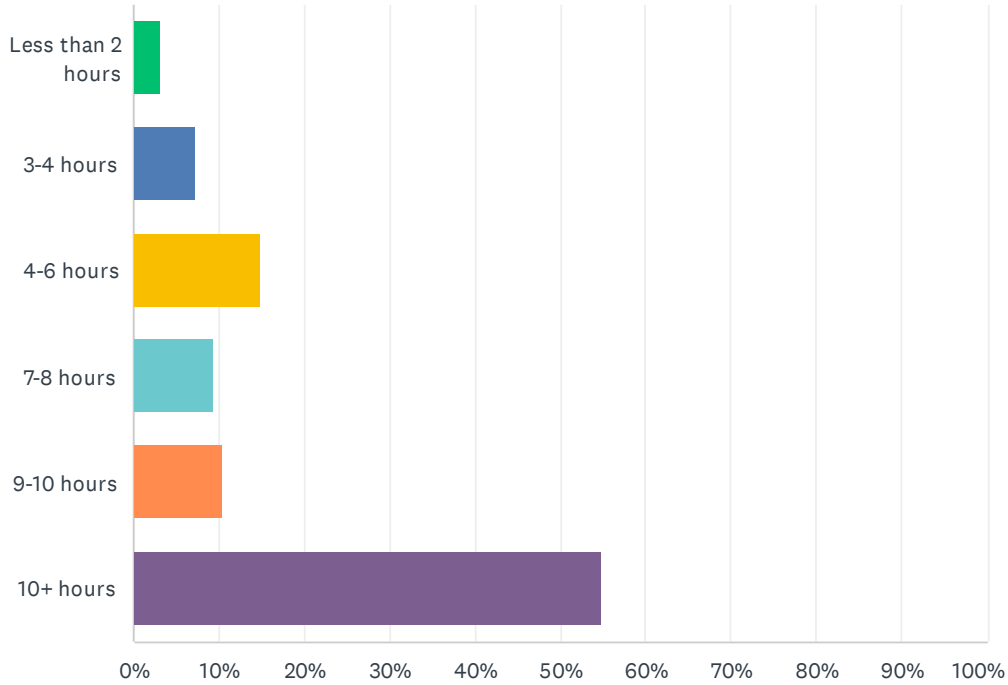
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
By Car	70.63%	541
By Air	29.37%	225
TOTAL		766

### Q13 If by car, how far was the drive? (Scroll Down to next question if you traveled by air)

Answered: 565 Skipped: 946

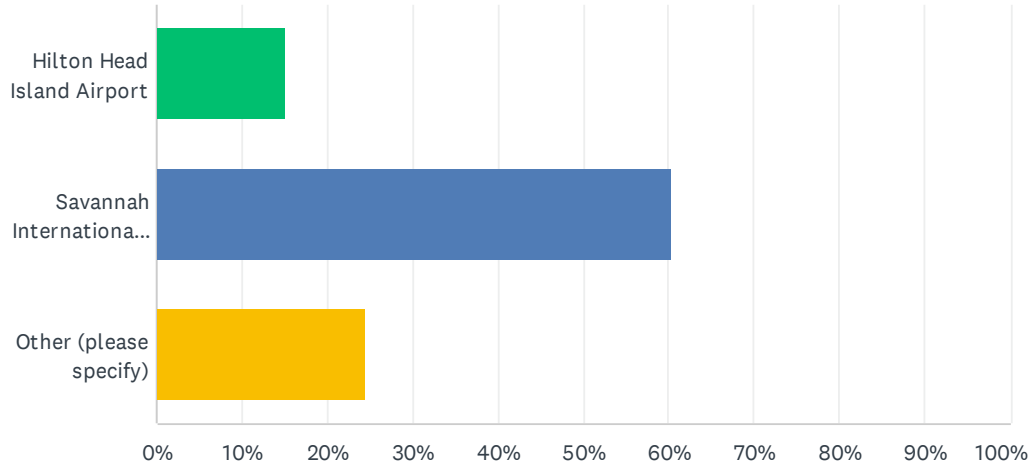


ANSWER CHOICES	RESPONSES	
Less than 2 hours	3.19%	18
3-4 hours	7.26%	41
4-6 hours	14.87%	84
7-8 hours	9.38%	53
9-10 hours	10.44%	59
10+ hours	54.87%	310
<b>TOTAL</b>		<b>565</b>



### Q14 If by air, which airport did you fly into? (Scroll to next question if you did not travel by air)

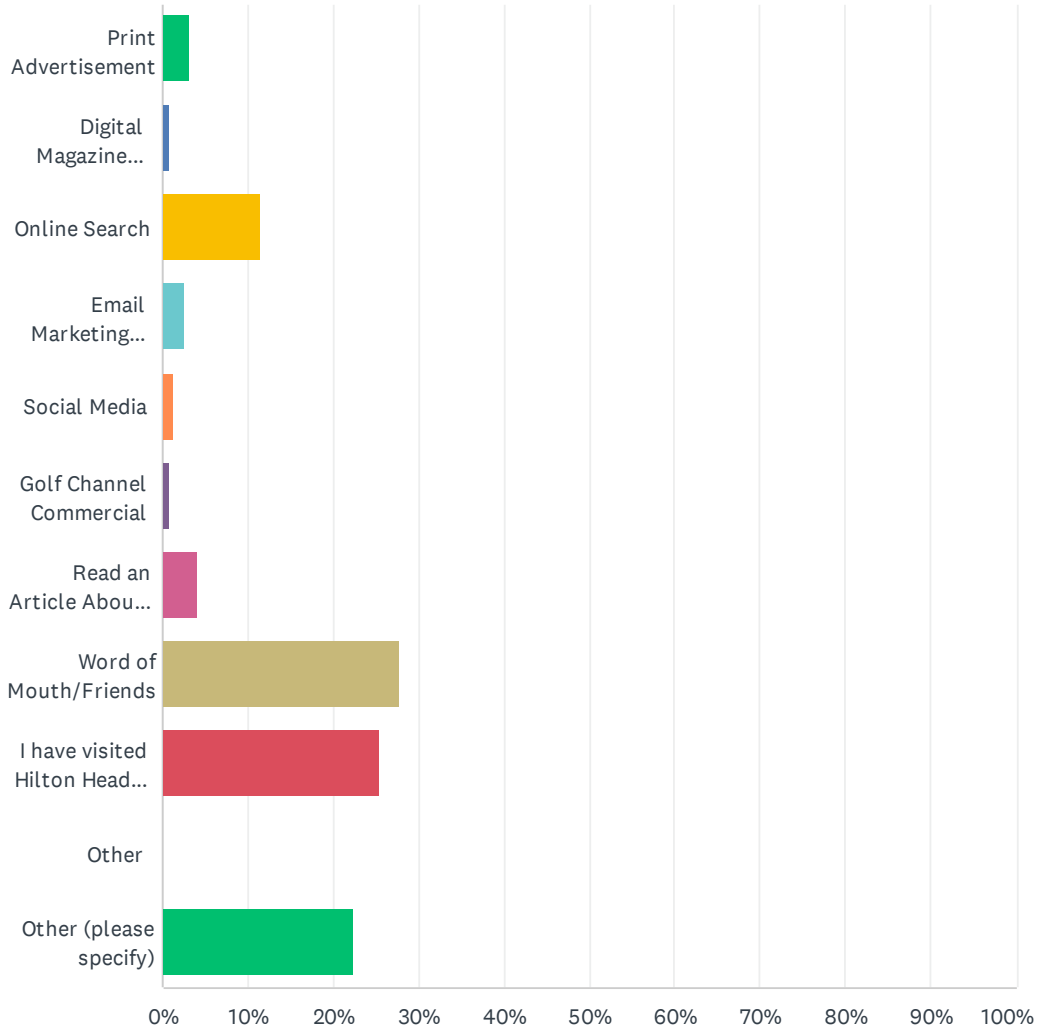
Answered: 335 Skipped: 1,176



ANSWER CHOICES	RESPONSES	
Hilton Head Island Airport	15.22%	51
Savannah International Airport	60.30%	202
Other (please specify)	24.48%	82
<b>TOTAL</b>		<b>335</b>

### Q15 If this was your first time taking a golf vacation to Hilton Head Island, what prompted you and your group initially to consider the area?

Answered: 766 Skipped: 745

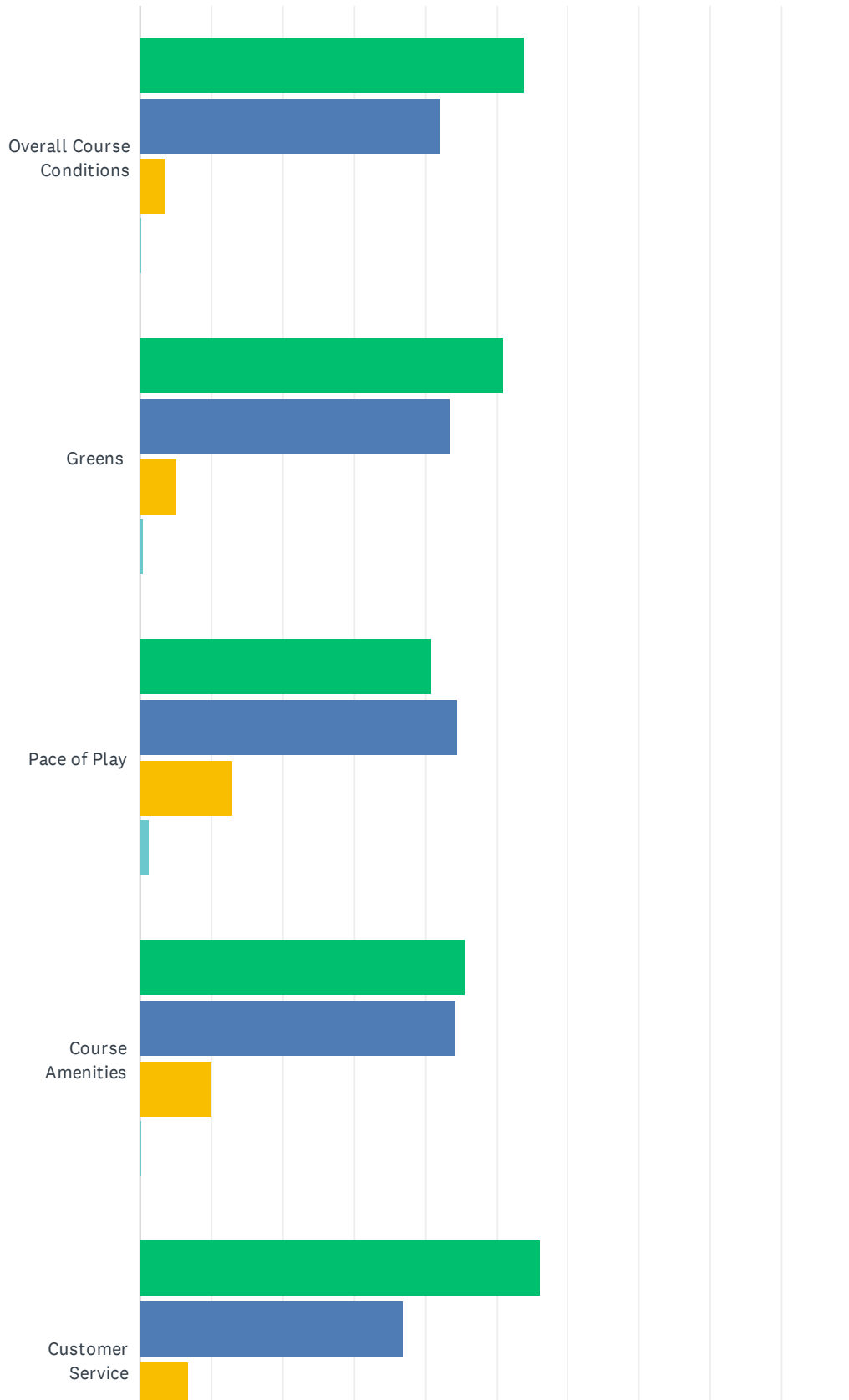


## 2022 Hilton Head Island Golf Travel Survey

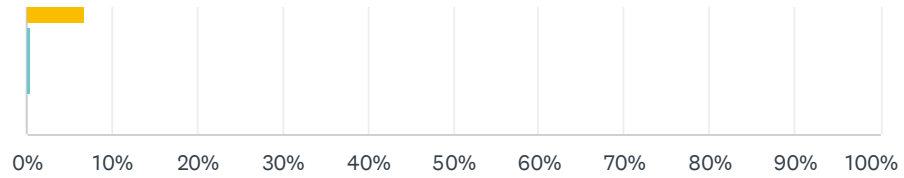
ANSWER CHOICES	RESPONSES	
Print Advertisement	3.13%	24
Digital Magazine Advertisement	0.78%	6
Online Search	11.62%	89
Email Marketing Message/Newsletter	2.61%	20
Social Media	1.17%	9
Golf Channel Commercial	0.91%	7
Read an Article About the Area	4.05%	31
Word of Mouth/Friends	27.81%	213
I have visited Hilton Head Island before	25.46%	195
Other	0.00%	0
Other (please specify)	22.45%	172
<b>TOTAL</b>		<b>766</b>

## Q16 Please Rate the Golf Played on Your Vacation

Answered: 766 Skipped: 745



## 2022 Hilton Head Island Golf Travel Survey

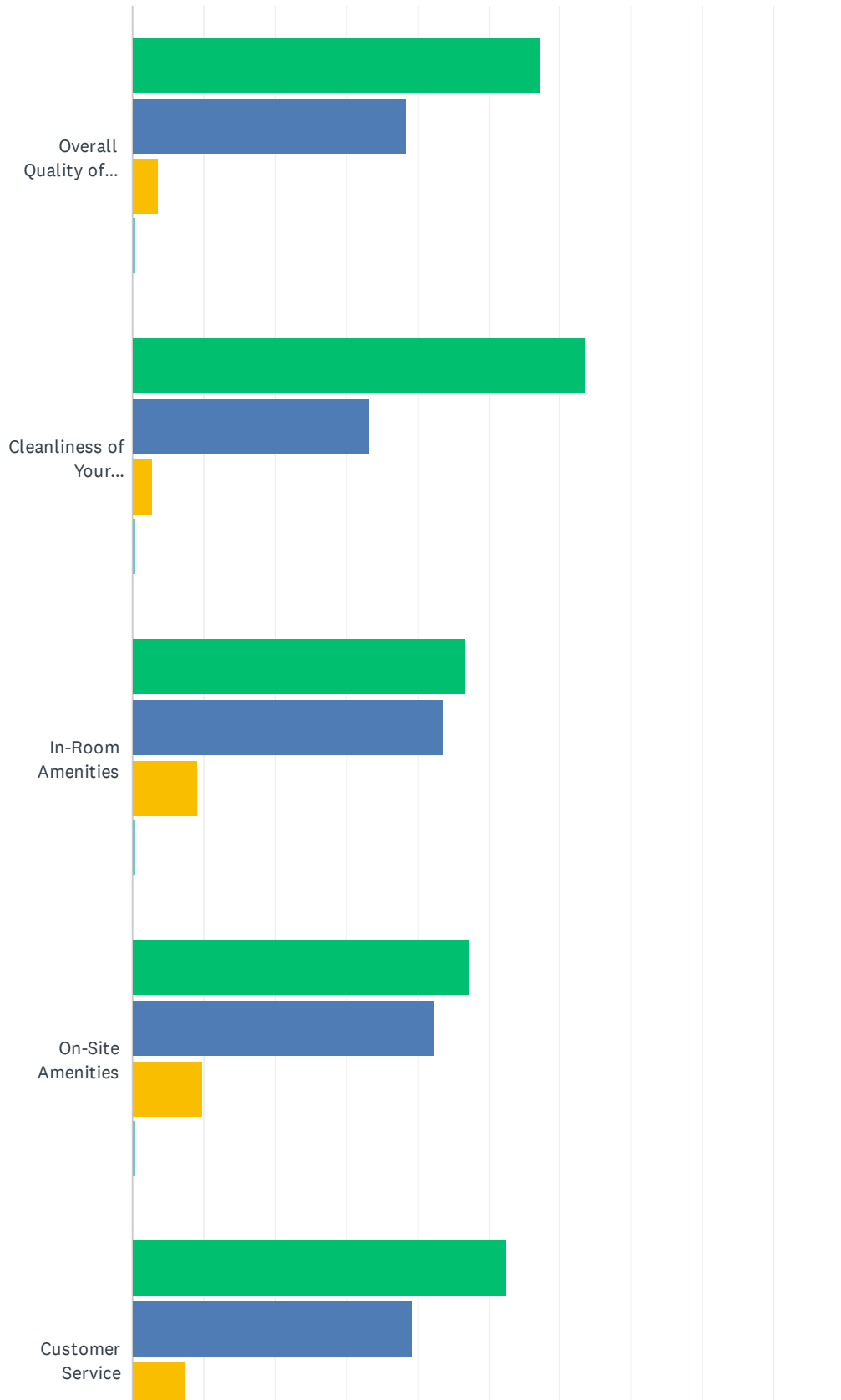


■ Excellent    
 ■ Good    
 ■ Average    
 ■ Poor

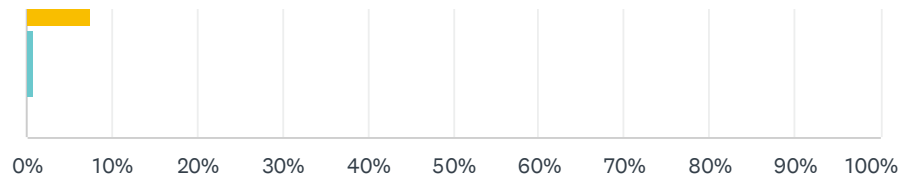
	EXCELLENT	GOOD	AVERAGE	POOR	TOTAL	WEIGHTED AVERAGE
Overall Course Conditions	53.92% 413	42.17% 323	3.66% 28	0.26% 2	766	3.50
Greens	50.91% 390	43.60% 334	5.09% 39	0.39% 3	766	3.45
Pace of Play	40.99% 314	44.65% 342	13.05% 100	1.31% 10	766	3.25
Course Amenities	45.56% 349	44.39% 340	9.92% 76	0.13% 1	766	3.35
Customer Service	56.01% 429	36.81% 282	6.79% 52	0.39% 3	766	3.48

## Q17 Please Rate Your Accommodations

Answered: 766 Skipped: 745



## 2022 Hilton Head Island Golf Travel Survey

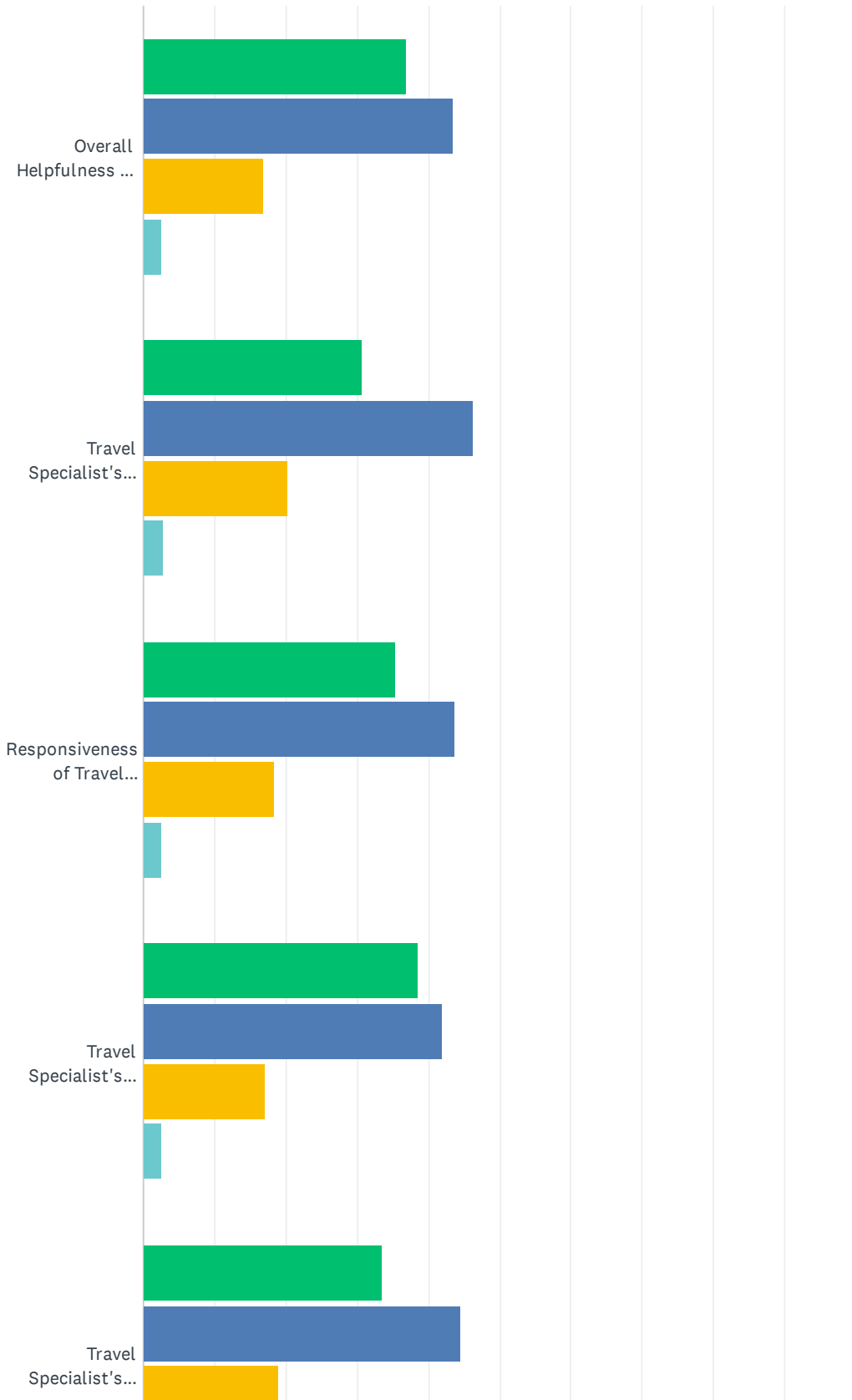


■ Excellent    
 ■ Good    
 ■ Average    
 ■ Poor

	EXCELLENT	GOOD	AVERAGE	POOR	TOTAL	WEIGHTED AVERAGE
Overall Quality of Accommodations	57.44% 440	38.38% 294	3.66% 28	0.52% 4	766	3.53
Cleanliness of Your Accommodations	63.45% 486	33.29% 255	2.87% 22	0.39% 3	766	3.60
In-Room Amenities	46.61% 357	43.73% 335	9.27% 71	0.39% 3	766	3.37
On-Site Amenities	47.26% 362	42.43% 325	9.79% 75	0.52% 4	766	3.36
Customer Service	52.48% 402	39.16% 300	7.44% 57	0.91% 7	766	3.43

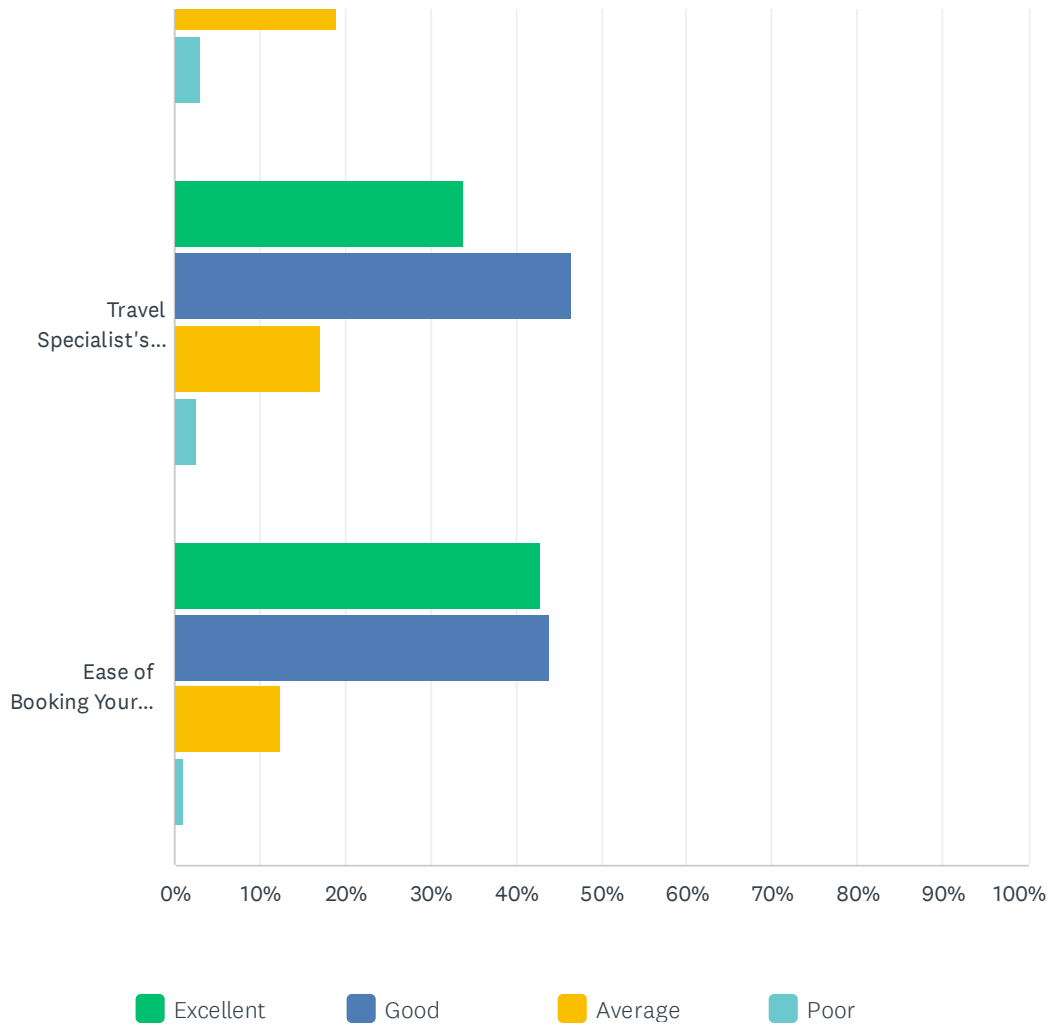
## Q18 Please Rate Your Golf Vacation Reservation Process

Answered: 766 Skipped: 745





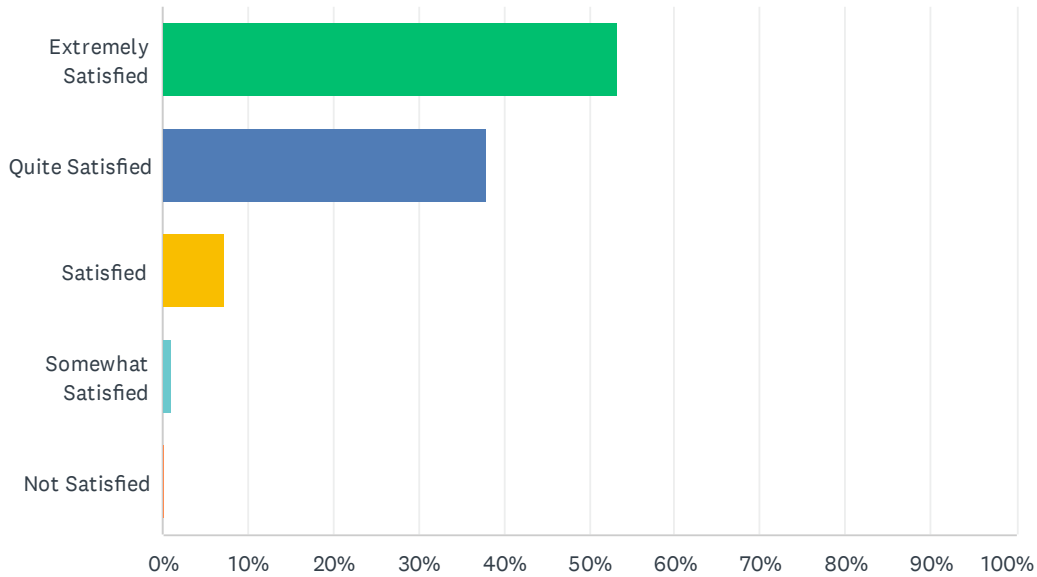
## 2022 Hilton Head Island Golf Travel Survey



	EXCELLENT	GOOD	AVERAGE	POOR	TOTAL	WEIGHTED AVERAGE
Overall Helpfulness of Travel Specialist	36.95% 283	43.60% 334	16.84% 129	2.61% 20	766	3.15
Travel Specialist's Ability to Build a Trip to Fit Your Budget	30.68% 235	46.34% 355	20.23% 155	2.74% 21	766	3.05
Responsiveness of Travel Specialist to Your Needs/Questions	35.38% 271	43.73% 335	18.41% 141	2.48% 19	766	3.12
Travel Specialist's Knowledge of the Overall Area	38.64% 296	41.91% 321	16.97% 130	2.48% 19	766	3.17
Travel Specialist's Knowledge of the Area's Golf Courses	33.55% 257	44.52% 341	18.93% 145	3.00% 23	766	3.09
Travel Specialist's Knowledge of the Area's Accommodations	33.81% 259	46.48% 356	17.10% 131	2.61% 20	766	3.11
Ease of Booking Your Trip	42.82% 328	43.86% 336	12.27% 94	1.04% 8	766	3.28

## Q19 How satisfied were you regarding your golf vacation to Hilton Head Island?

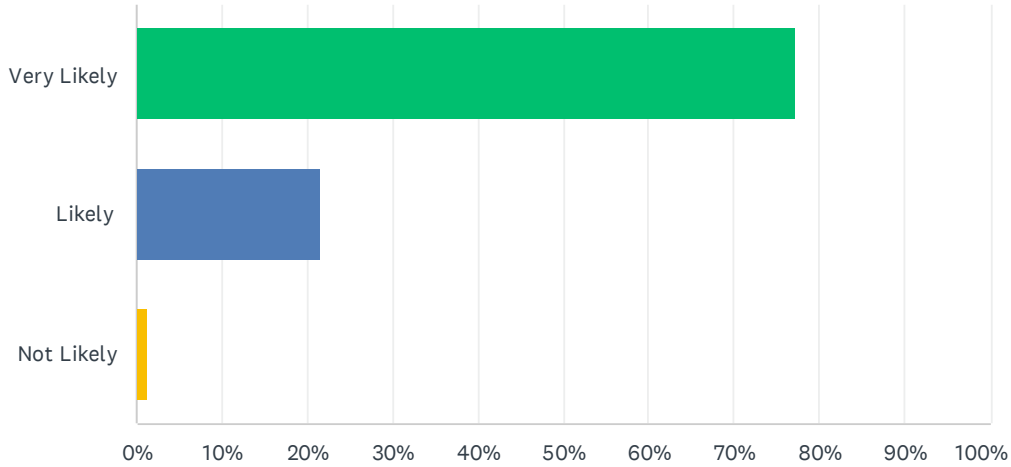
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Extremely Satisfied	53.39%	409
Quite Satisfied	37.99%	291
Satisfied	7.31%	56
Somewhat Satisfied	1.04%	8
Not Satisfied	0.26%	2
<b>TOTAL</b>		<b>766</b>

## Q20 How likely are you to take a return golf vacation to Hilton Head Island?

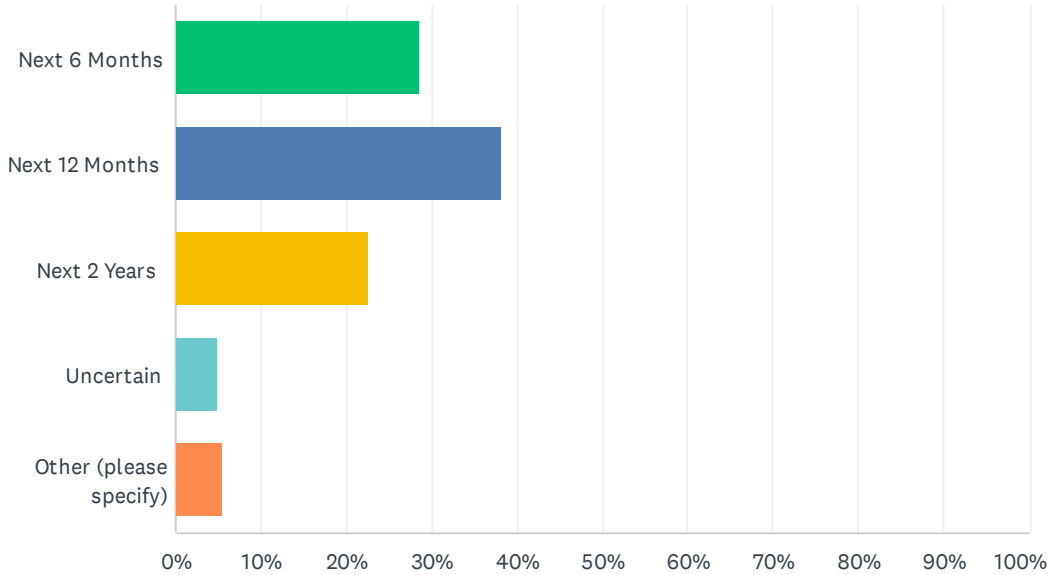
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Very Likely	77.28%	592
Likely	21.54%	165
Not Likely	1.17%	9
<b>TOTAL</b>		<b>766</b>

## Q21 If you will return for another golf trip to Hilton Head Island, how soon would you return?

Answered: 766 Skipped: 745

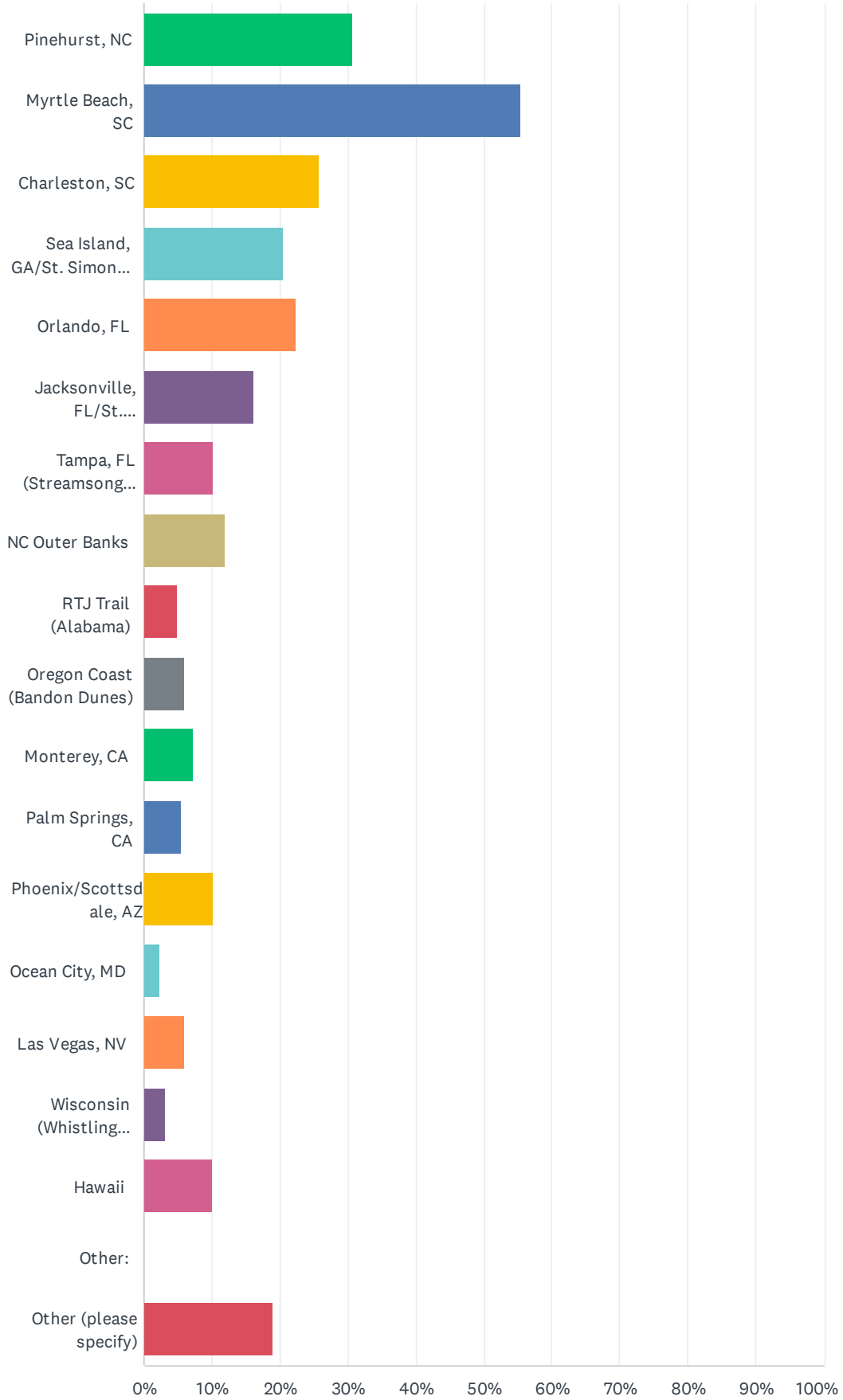


ANSWER CHOICES	RESPONSES	
Next 6 Months	28.59%	219
Next 12 Months	38.25%	293
Next 2 Years	22.58%	173
Uncertain	4.96%	38
Other (please specify)	5.61%	43
<b>TOTAL</b>		<b>766</b>

Q22 What other U.S. golf destination(s) did you consider for this vacation?  
(check all that apply)

Answered: 766 Skipped: 745

## 2022 Hilton Head Island Golf Travel Survey

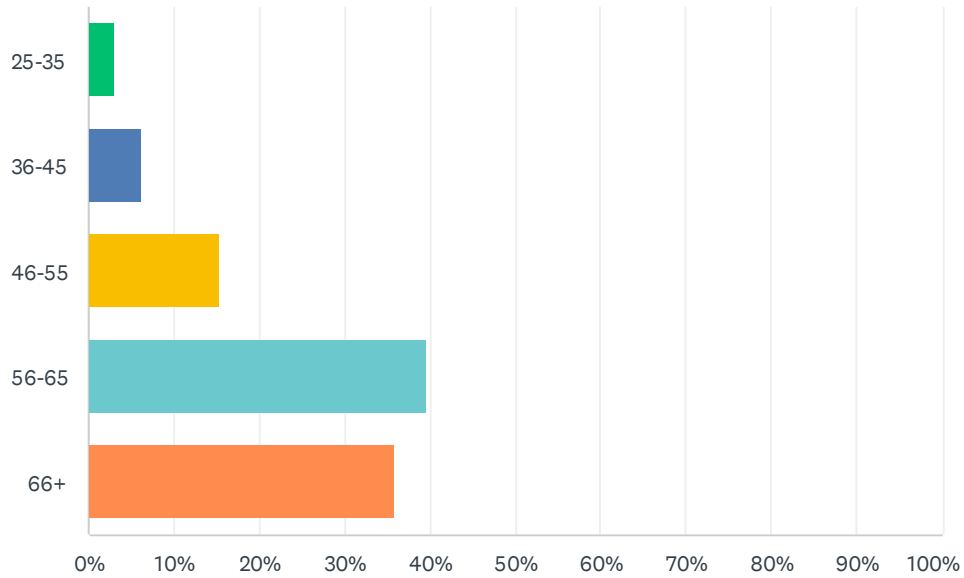


## 2022 Hilton Head Island Golf Travel Survey

ANSWER CHOICES	RESPONSES	
Pinehurst, NC	30.68%	235
Myrtle Beach, SC	55.48%	425
Charleston, SC	25.85%	198
Sea Island, GA/St. Simons Island, GA	20.50%	157
Orlando, FL	22.32%	171
Jacksonville, FL/St. Augustine, FL	16.19%	124
Tampa, FL (Streamsong Resort)	10.18%	78
NC Outer Banks	11.88%	91
RTJ Trail (Alabama)	4.83%	37
Oregon Coast (Bandon Dunes)	5.87%	45
Monterey, CA	7.18%	55
Palm Springs, CA	5.61%	43
Phoenix/Scottsdale, AZ	10.18%	78
Ocean City, MD	2.35%	18
Las Vegas, NV	6.01%	46
Wisconsin (Whistling Straits)	3.13%	24
Hawaii	9.92%	76
Other:	0.00%	0
Other (please specify)	18.93%	145
<b>Total Respondents: 766</b>		

## Q23 What is the age range for your golf group?

Answered: 766 Skipped: 745

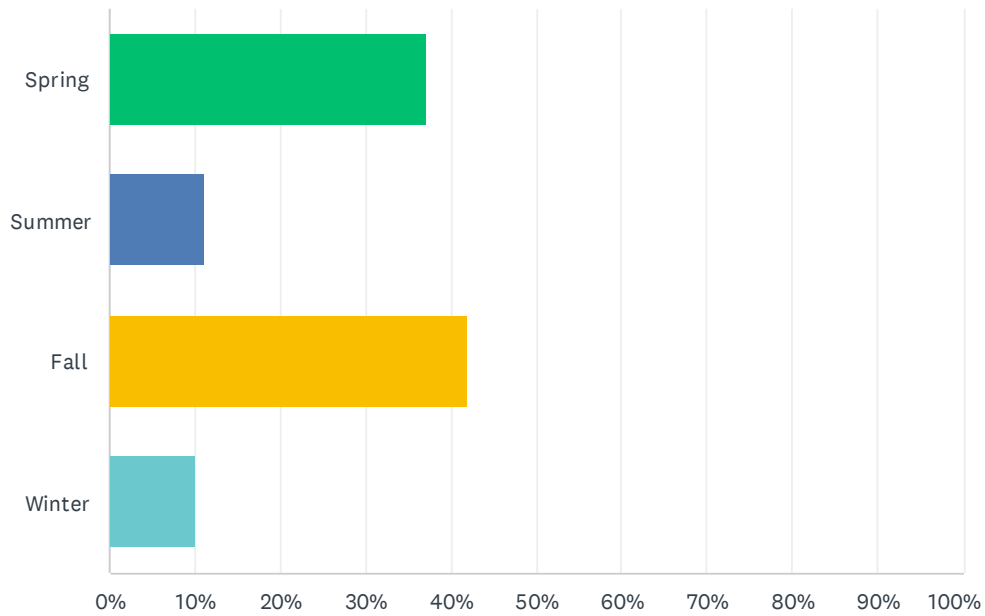


ANSWER CHOICES	RESPONSES	
25-35	3.00%	23
36-45	6.14%	47
46-55	15.40%	118
56-65	39.56%	303
66+	35.90%	275
<b>TOTAL</b>		<b>766</b>



## Q24 Which is your preferred season for golf travel?

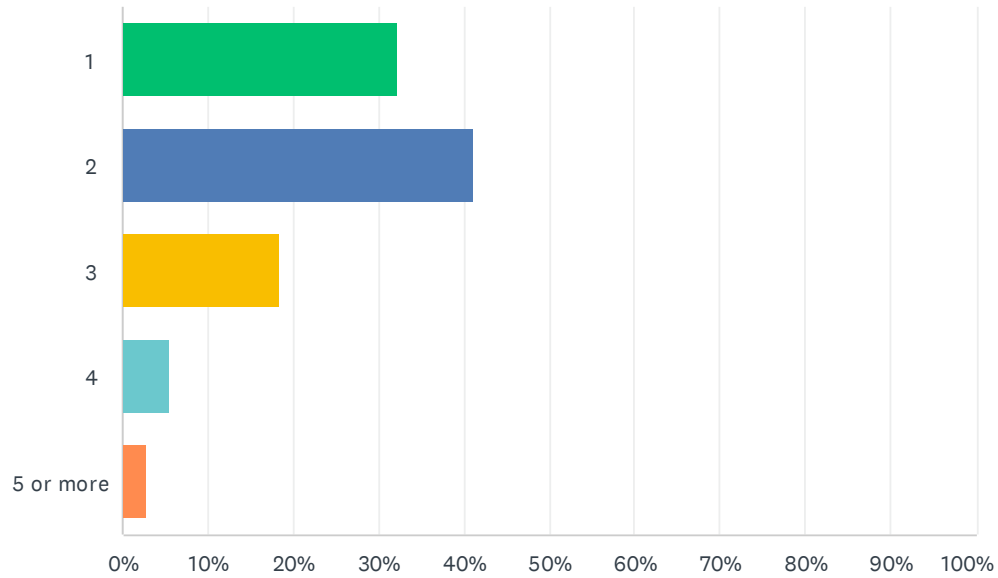
Answered: 766 Skipped: 745



ANSWER CHOICES	RESPONSES	
Spring	37.08%	284
Summer	11.10%	85
Fall	41.91%	321
Winter	9.92%	76
TOTAL		766

## Q25 How many golf vacations do you take annually?

Answered: 766 Skipped: 745

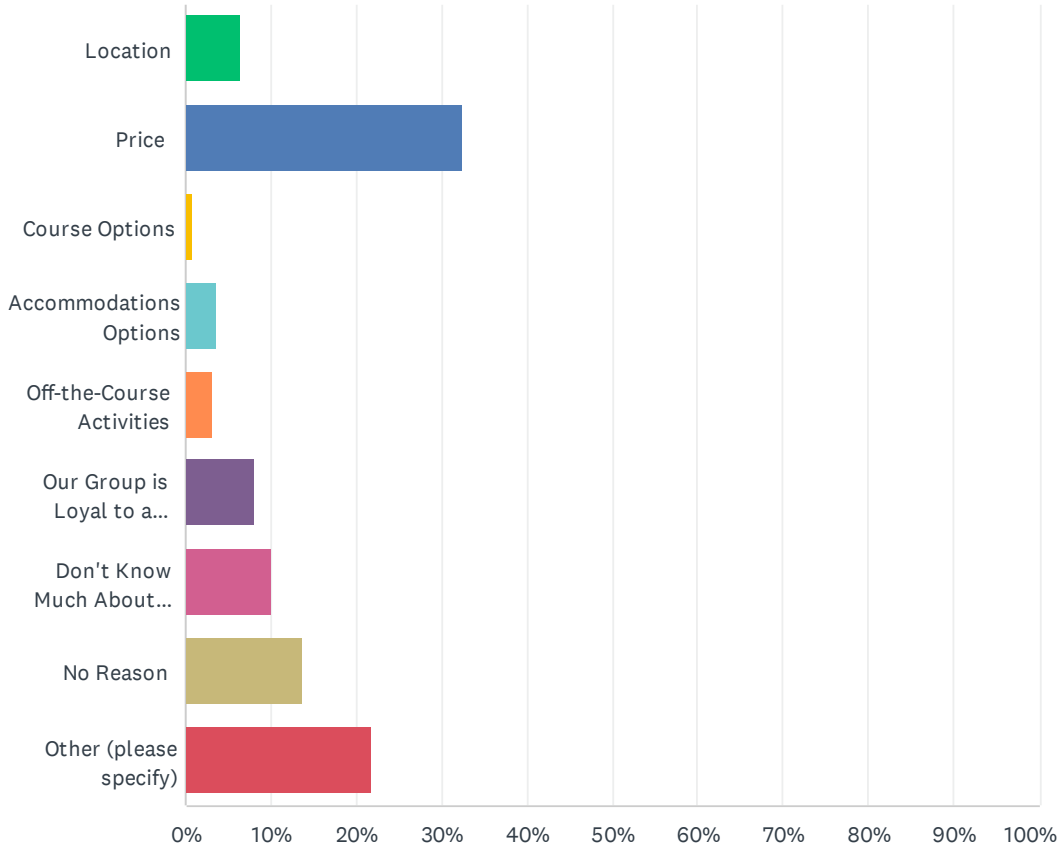


ANSWER CHOICES	RESPONSES	
1	32.11%	246
2	41.25%	316
3	18.28%	140
4	5.48%	42
5 or more	2.87%	22
<b>TOTAL</b>		<b>766</b>

**THESE QUESTIONS APPEAR IF THEY HAVE NOT TAKEN A TRIP TO HILTON HEAD ISLAND**

**Q27 What has kept you from booking a golf vacation to Hilton Head Island?**

Answered: 447 Skipped: 1,064

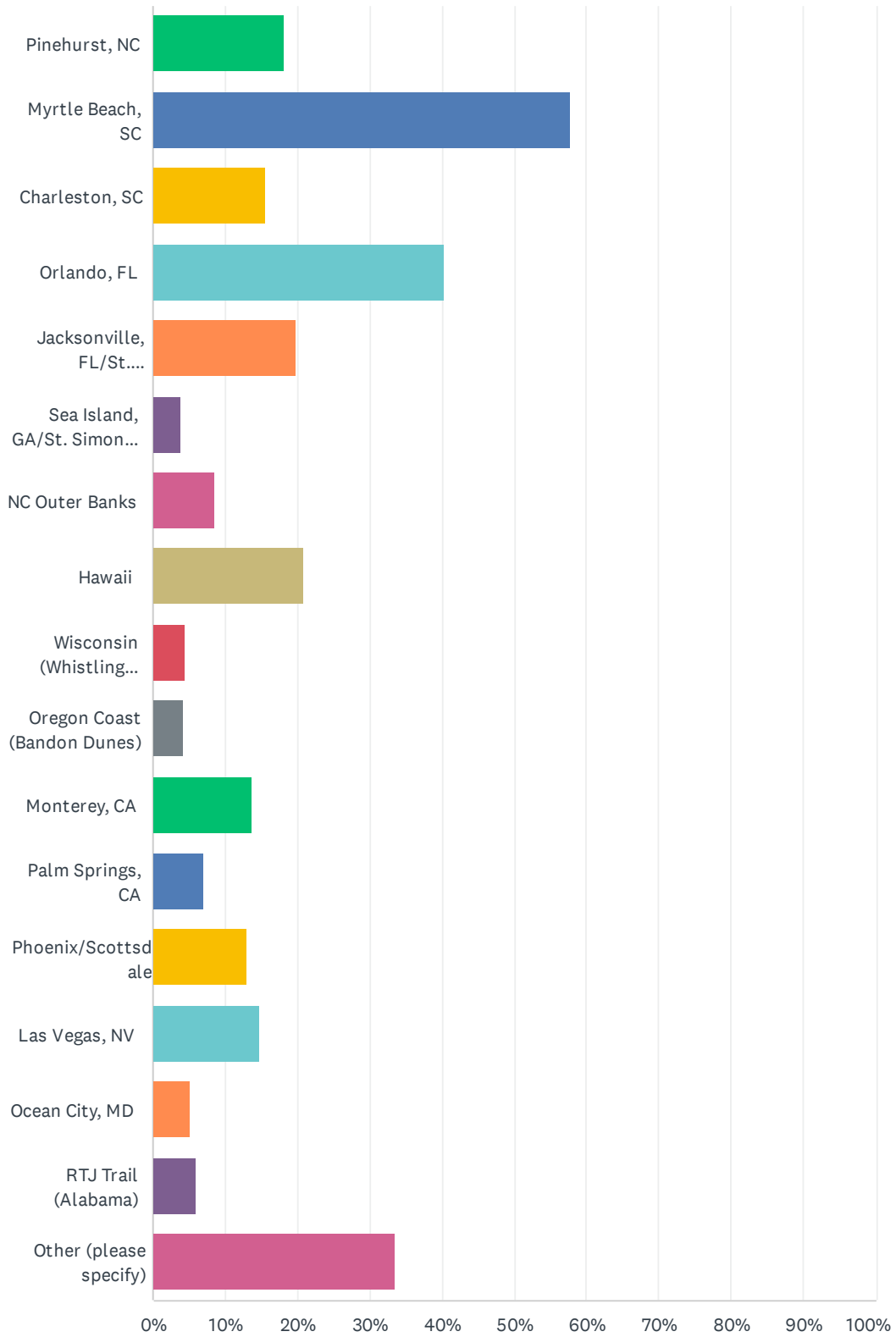


ANSWER CHOICES	RESPONSES	
Location	6.49%	29
Price	32.44%	145
Course Options	0.89%	4
Accommodations Options	3.58%	16
Off-the-Course Activities	3.13%	14
Our Group is Loyal to a Another Destination	8.05%	36
Don't Know Much About Hilton Head Island	10.07%	45
No Reason	13.65%	61
Other (please specify)	21.70%	97
<b>TOTAL</b>		<b>447</b>

**Q28 What other U.S. golf destination(s) have you visited? (check all that apply)**

Answered: 447 Skipped: 1,064

## 2022 Hilton Head Island Golf Travel Survey

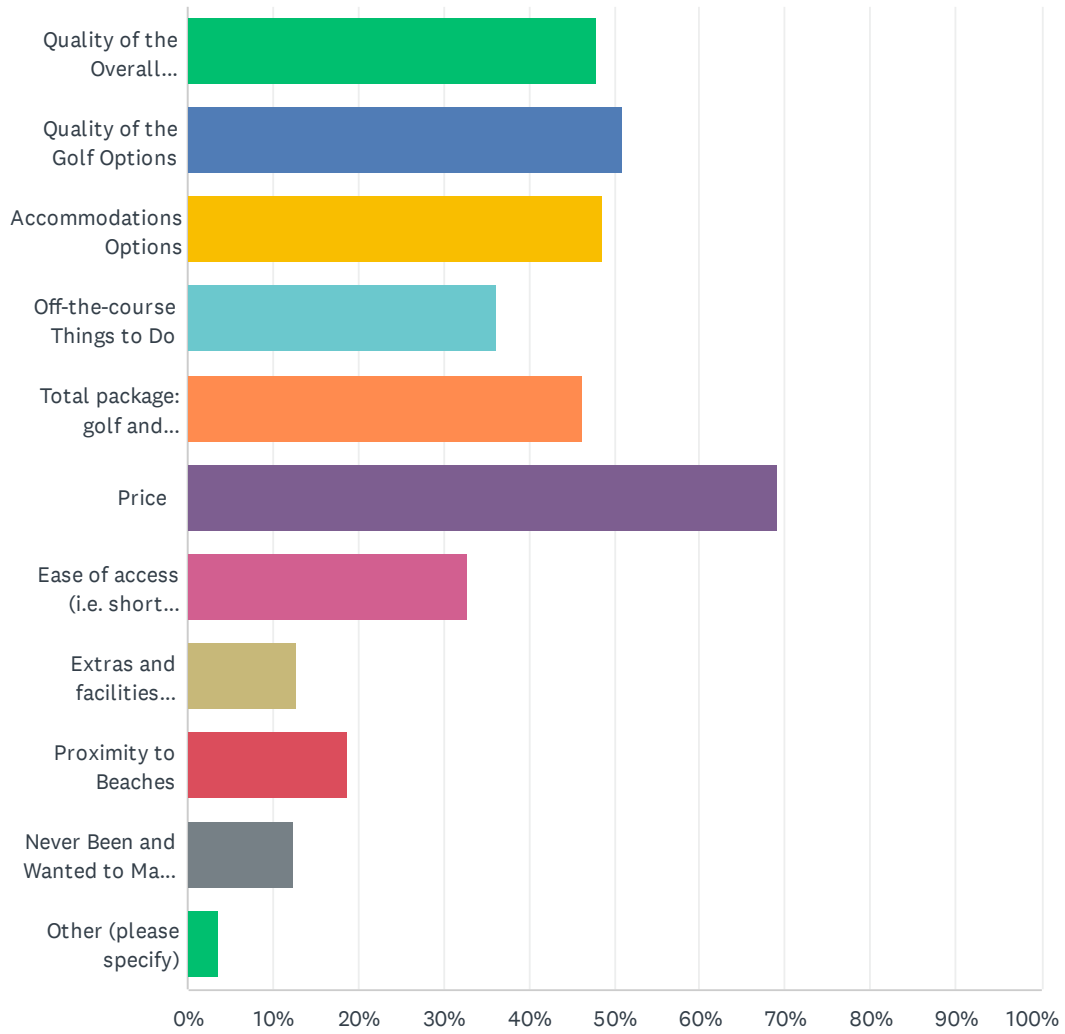


## 2022 Hilton Head Island Golf Travel Survey

ANSWER CHOICES	RESPONSES	
Pinehurst, NC	18.12%	81
Myrtle Beach, SC	57.72%	258
Charleston, SC	15.66%	70
Orlando, FL	40.27%	180
Jacksonville, FL/St. Augustine, FL	19.91%	89
Sea Island, GA/St. Simons Island, GA	3.80%	17
NC Outer Banks	8.50%	38
Hawaii	20.81%	93
Wisconsin (Whistling Straits)	4.47%	20
Oregon Coast (Bandon Dunes)	4.25%	19
Monterey, CA	13.65%	61
Palm Springs, CA	6.94%	31
Phoenix/Scottsdale	12.98%	58
Las Vegas, NV	14.77%	66
Ocean City, MD	5.15%	23
RTJ Trail (Alabama)	6.04%	27
Other (please specify)	33.56%	150
Total Respondents: 447		

## Q29 What factors go into choosing where you will take a golf vacation?

Answered: 446 Skipped: 1,065



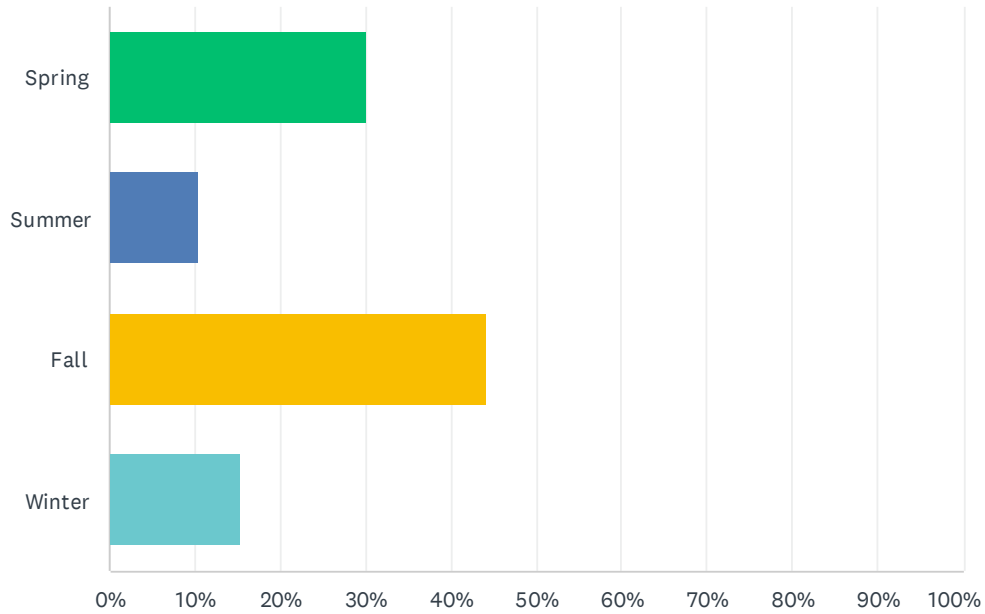
## 2022 Hilton Head Island Golf Travel Survey

ANSWER CHOICES	RESPONSES	
Quality of the Overall Destination	47.98%	214
Quality of the Golf Options	50.90%	227
Accommodations Options	48.65%	217
Off-the-course Things to Do	36.32%	162
Total package: golf and amenities all on-site	46.19%	206
Price	69.06%	308
Ease of access (i.e. short drive time, proximity to airport, etc.)	32.74%	146
Extras and facilities (spa, fitness, pool, etc.)	12.78%	57
Proximity to Beaches	18.83%	84
Never Been and Wanted to Make My First Trip	12.33%	55
Other (please specify)	3.59%	16
Total Respondents: 446		



### Q30 Which is your preferred season for golf travel?

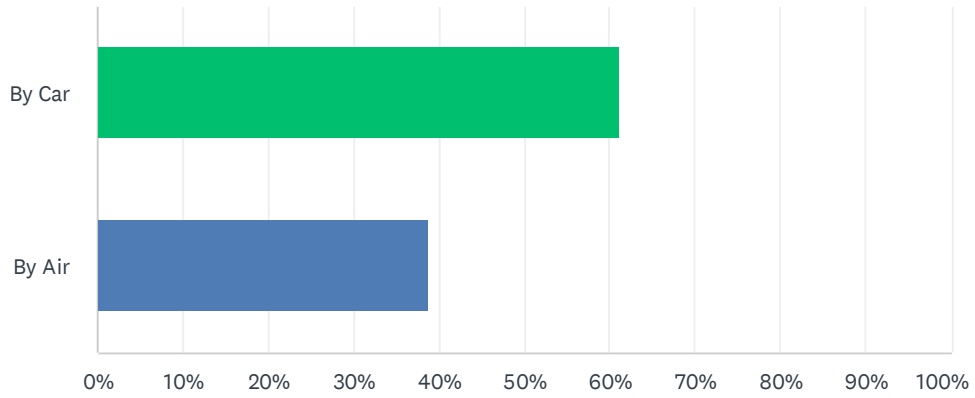
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
Spring	29.98%	134
Summer	10.51%	47
Fall	44.07%	197
Winter	15.44%	69
TOTAL		447

### Q31 How do you typically travel when you take a golf vacation?

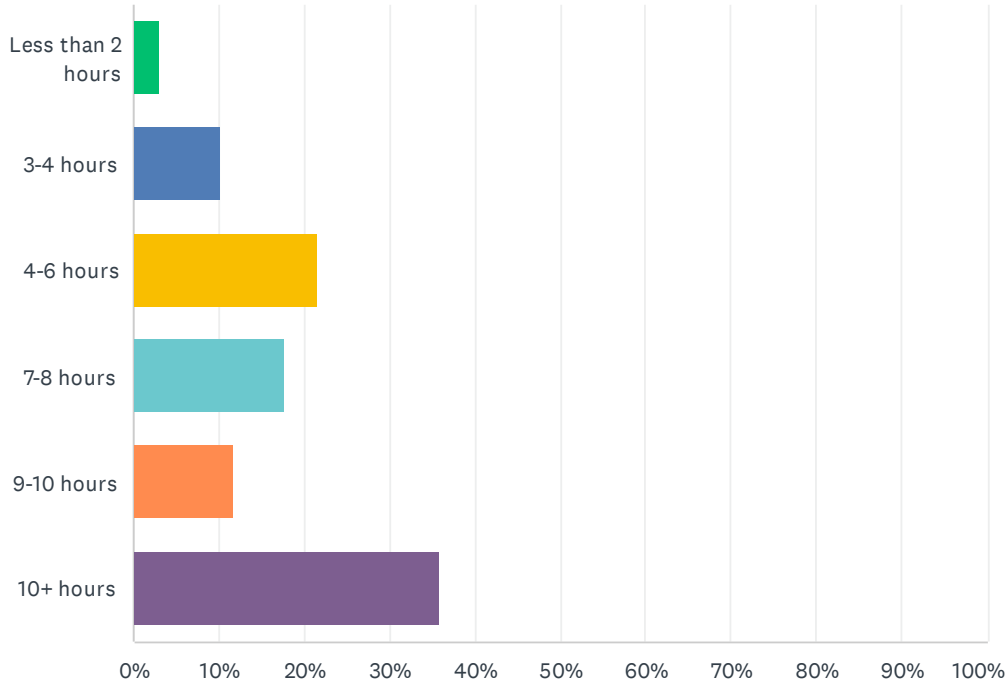
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
By Car	61.30%	274
By Air	38.70%	173
TOTAL		447

### Q32 If by car, how far are you willing to drive? (Scroll Down to next question if you only travel by air)

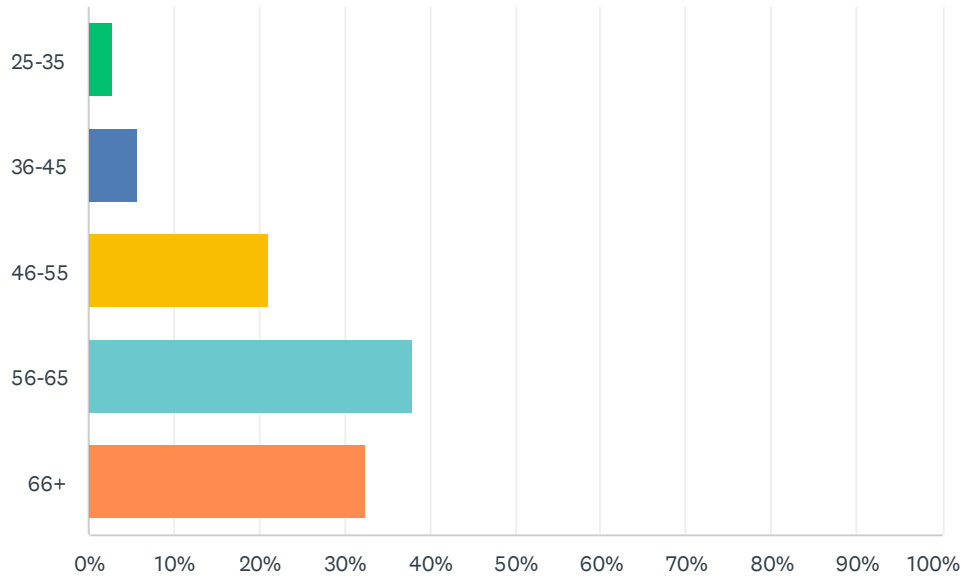
Answered: 400 Skipped: 1,111



ANSWER CHOICES	RESPONSES	
Less than 2 hours	3.00%	12
3-4 hours	10.25%	41
4-6 hours	21.50%	86
7-8 hours	17.75%	71
9-10 hours	11.75%	47
10+ hours	35.75%	143
<b>TOTAL</b>		<b>400</b>

### Q33 What is the age range for your golf vacation group?

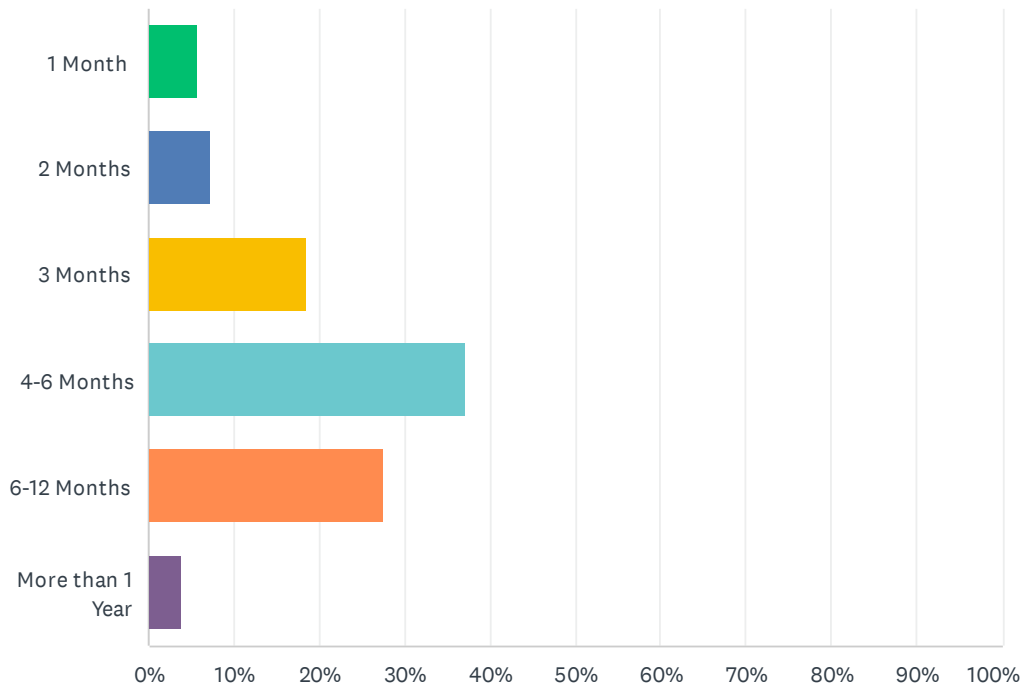
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
25-35	2.68%	12
36-45	5.82%	26
46-55	21.03%	94
56-65	38.03%	170
66+	32.44%	145
<b>TOTAL</b>		<b>447</b>

### Q34 How far in advance do you typically start planning a golf vacation?

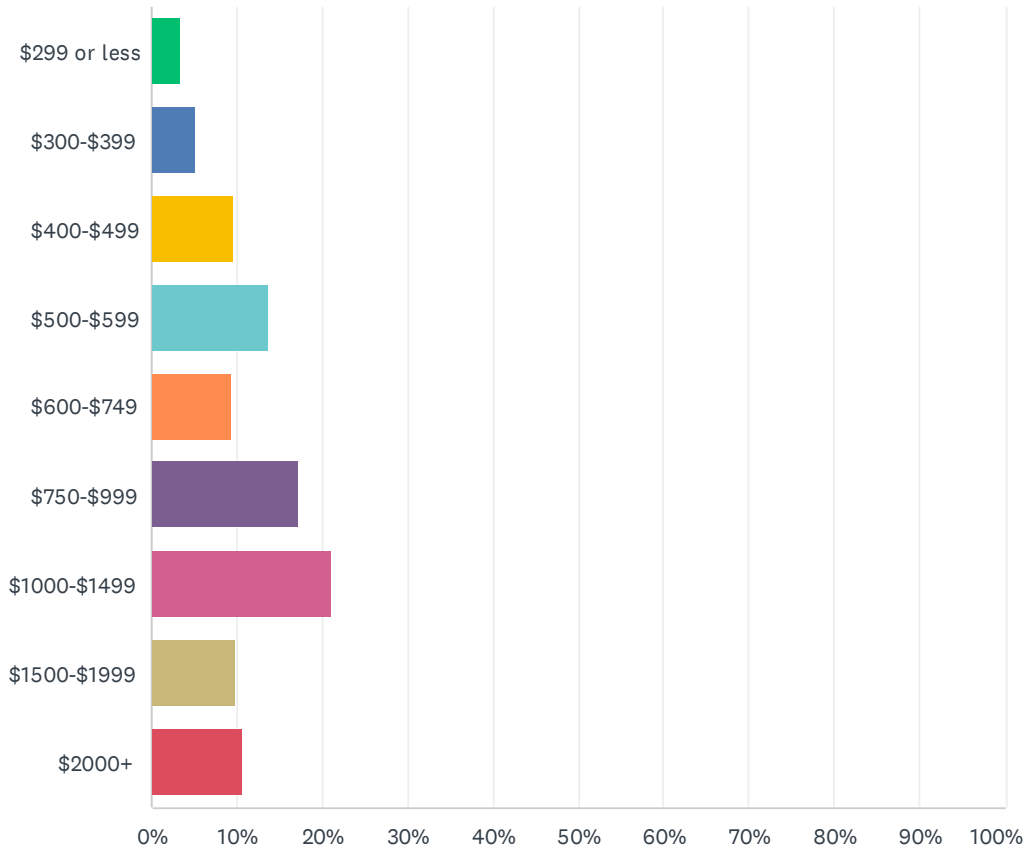
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
1 Month	5.82%	26
2 Months	7.16%	32
3 Months	18.57%	83
4-6 Months	37.14%	166
6-12 Months	27.52%	123
More than 1 Year	3.80%	17
<b>TOTAL</b>		<b>447</b>

### Q35 What is the typical budget per person for your golf vacation?

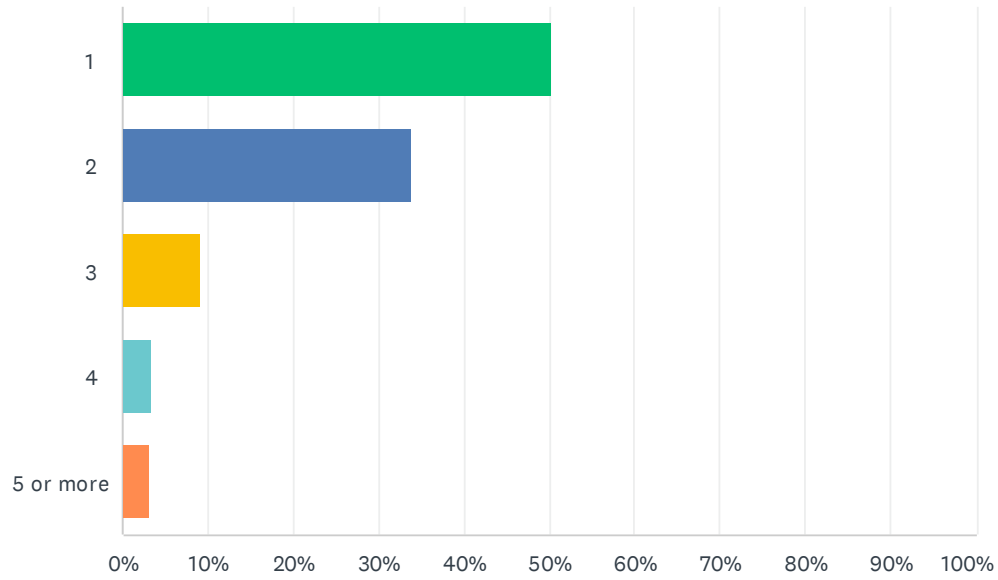
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES
\$299 or less	3.36% 15
\$300-\$399	5.15% 23
\$400-\$499	9.62% 43
\$500-\$599	13.65% 61
\$600-\$749	9.40% 42
\$750-\$999	17.23% 77
\$1000-\$1499	21.03% 94
\$1500-\$1999	9.84% 44
\$2000+	10.74% 48
<b>TOTAL</b>	<b>447</b>

### Q36 How many golf vacations do you take annually?

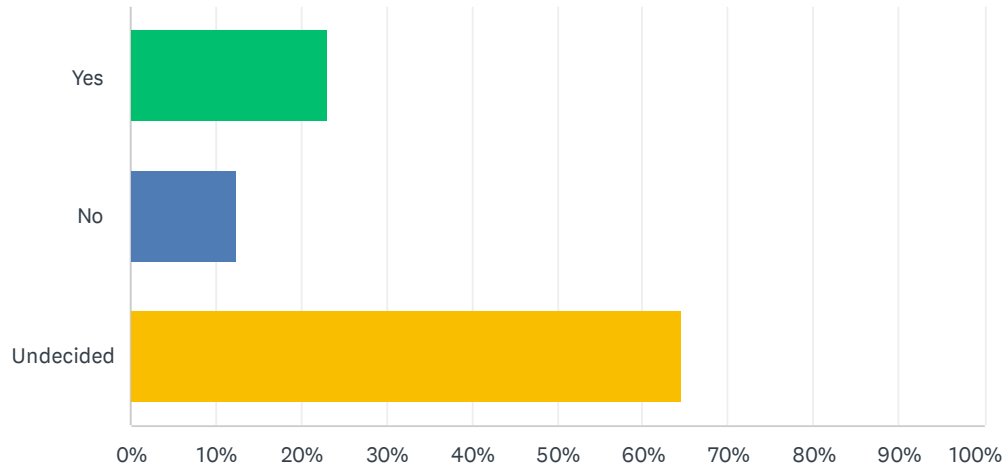
Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
1	50.34%	225
2	34.00%	152
3	9.17%	41
4	3.36%	15
5 or more	3.13%	14
<b>TOTAL</b>		<b>447</b>

### Q37 Do you plan on taking a golf vacation to Hilton Head Island within the next 12 months?

Answered: 447 Skipped: 1,064



ANSWER CHOICES	RESPONSES	
Yes	23.04%	103
No	12.30%	55
Undecided	64.65%	289
<b>TOTAL</b>		<b>447</b>



<b>LGCOA 2023 Budget</b>	<b>Annual Budget</b>
<b>Revenues</b>	
Passbook LCGOA	\$ 8,500.00
Passbook LCGOA	\$ 56,250.00
GI Mkt Fees / Courses	\$ 24,000.00
Beaufort County Tax Grant	\$ 10,000.00
HHI PR ATAX Grant	\$ 50,000.00
<b>Revenue Sub-Total:</b>	<b>148,750.00</b>
<b>Membership Overall Dues Revenue</b>	
Bear Creek	970.00
Brown Golf Mgmt (Pinecrest & Dolphin Head)	1,160.00
Golden Bear / Indigo Run	870.00
Fripp Island Resort	1,194.00
Old South	1,082.00
Palmetto Dunes	1,696.00
Sea Pines Resort	1,696.00
Heritage Golf Group	1,680.00
HH Nat'l	1,082.00
Sun City Hilton Head	1,360.00
Legends @ Parris Island	1,082.00
<b>Membership Total:</b>	<b>13,872.00</b>
<b>Total Revenues:</b>	<b>162,622.00</b>
<b>Expenses</b>	
<b>Professional Services</b>	
Bookkeeping	3,800.00
Tax Accounting	525.00
<b>Total Professional Services:</b>	<b>4,325.00</b>
<b>Administrative</b>	
Travel / Entertainment	6,500.00
Meeting and Program Expnese	1,400.00
Misc. Office Supplies	1,500.00
Rent	5,000.00
Telephone/Fax/Email	540.00
Bank Charges / Credit Card Fees	2,900.00
Internet / Online	
Insurance Expense	725.00
<b>Total Administrative:</b>	<b>18,565.00</b>
<b>Salary / Wages</b>	
Executive Director	40,000.00
Year end Bonus:	1,000.00
<b>Total Salary / Wages:</b>	<b>41,000.00</b>
<b>Dues &amp; Subscriptions</b>	
SCGCOA & NGCOA	6,175.00

Member Dues/Chambers/Hosp	650.00
National Golf Foundation	595.00
<b>Total Dues &amp; Subscriptions:</b>	<b>7,420.00</b>
<b>Golf Passbook Expense</b>	
Commissions and Fees Expense	300.00
Passbook Expenditure Schedule	450.00
Passbook Promotional Ads	0.00
Passbook Printing & Graphics	2,200.00
Postage/Certified Mail (passbooks)	500.00
<b>Total Passbook Expense:</b>	<b>3,450.00</b>
<b>Marketing</b>	
Reimbursable PR Expense	50,000.00
Golf Channel	20,000.00
Consulting: Impact Golf Marketing	36,000.00
Email Marketing	6,000.00
Digital & Print Media	48,000.00
LGCOA - Public Relations	<u>10,000.00</u>
<b>Total LGCOA Marketing Expenses:</b>	<b>170,000.00</b>
<b>Taxes</b>	
Other Taxes Expense	50.00
SC Admissions-Passbooks	200.00
Beaufort County (2.5%)-Passbook	100.00
<b>Total Taxes:</b>	<b>350.00</b>
<b>Total Expenses:</b>	<b>245,110.00</b>
<b>Net Income LCGOA - Association</b>	<b>(\$ 82,488.00)</b>
<b>Guide To Golf</b>	
Revenues	
Spring - Advertising	\$ 55,525.00
Summer - Advertising	55,525.00
Fall - Advertising	62,538.00
<b>Total Revenues</b>	<b>173,588.00</b>
<b>Cost of Sales</b>	
Printing Cost - Spring	12,238.00
Printing Cost - Summer	14,612.00
Printng Cost - Fall	14,555.00
Article Writing Cost	1,500.00
Graphics Cost-Spring Issue	1,500.00
Graphics Cost-Summer Issue	1,500.00
Graphics Cost-Fall Issue	2 1,500.00

Distribution Cost	18,000.00
<b>Total Cost of Sales</b>	<b>65,405.00</b>
<b>Other Guide to Golf Expenses</b>	
Bad Debt Expense	0.00
Bank Charges	1,100.00
Commissions-Fleming Golf	18,000.00
Accounting/Consulting	4,800.00
LGCOA General Mktg	250.00
Meals and Entertainment Exp	250.00
Postage & UPS Expense	100.00
Rent or Lease Expense	3,400.00
Supplies Expense	500.00
<b>Total Other Guide to Golf Expenses</b>	<b>28,400.00</b>
<b>Total Guide to Golf Expenses</b>	<b>\$ 93,805.00</b>
<b>Net Income Guide to Golf</b>	<b>79,783.00</b>
<b>Net Income - Combined</b>	<b>(\$ 2,705.00)</b>

LGCOA GUIDE TO GOLF  
Balance Sheet  
August 31, 2022

ASSETS

Current Assets		
Checking-New CSB	\$	71,403.27
Accounts Receivable		23,317.00
		<hr/>
Total Current Assets		94,720.27
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>94,720.27</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	(500.00)
		<hr/>
Total Current Liabilities		(500.00)
Long-Term Liabilities		
Due To/From SCLGCOA		(604,198.88)
Due to/From LGCOA Rent		(16,300.00)
		<hr/>
Total Long-Term Liabilities		(620,498.88)
		<hr/>
Total Liabilities		(620,998.88)
Capital		
Retained Earnings		990,155.51
Frey Media Payments		(125,000.00)
LGCOA General Marketing		(127,875.25)
LGCOA Savings		(70,000.00)
Net Income		48,438.89
		<hr/>
Total Capital		715,719.15
		<hr/>
Total Liabilities & Capital	\$	<u><u>94,720.27</u></u>

LGCOA GUIDE TO GOLF

Balance Sheet  
December 31, 2021

ASSETS

Current Assets		
CSB Checking	\$	85,472.38
CSB Operating	\$	95,974.76
CSB Marketing	\$	9,152.94
CSB Money Market	\$	251,341.40
Accounts Receivable		<u>113,583.58</u>
Total Current Assets		555,525.06
Magazine - Goodwill	\$	200,000.00
Accumulated Depreciation		
Property & Equipment		<u>                    </u>
Total Property and Equipment		200,000.00
Other Assets		<u>                    </u>
Total Other Assets		<u>                    0.00</u>
Total Assets	\$	<u><u>755,525.06</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Settlement with Frey Media		
Accounts Payable	\$	19,462.22
Admissions Tax payable	\$	<u>4,147.52</u>
Total Current Liabilities		23,609.74
Long-Term Liabilities		<u>                    </u>
Total Long-Term Liabilities		<u>                    0.00</u>
Total Liabilities		23,609.74
Capital		
Retained Earnings		641,333.41
Net Income		<u>90,581.91</u>
Total Capital		<u>731,915.32</u>
Total Liabilities & Capital	\$	<u><u>755,525.06</u></u>

LGCOA GUIDE TO GOLF  
Balance Sheet  
December 31, 2020

ASSETS

Current Assets		
CSB Checking	\$	74,529.05
CSB Operating	\$	8,394.91
CSB Marketing	\$	35,245.22
CSB Money Market	\$	250,381.06
South State Operating	\$	10,557.27
South State Marketing	\$	22,172.56
South State MM	\$	21,323.23
Accounts Receivable		<u>50,533.83</u>
Total Current Assets		473,137.13
Magazine - Goodwill	\$	200,000.00
Accumulated Depreciation Property & Equipment		
		<u>200,000.00</u>
Total Property and Equipment		200,000.00
Other Assets		
		<u>0.00</u>
Total Other Assets		0.00
Total Assets	\$	<u><u>673,137.13</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Settlement with Frey Media		
Accounts Payable	\$	31,803.72
Admissions Tax payable		
		<u>31,803.72</u>
Total Current Liabilities		31,803.72
Long-Term Liabilities		
		<u>0.00</u>
Total Long-Term Liabilities		0.00
Total Liabilities		31,803.72
Capital		
Retained Earnings		642,418.30
Net Income		<u>(1,084.89)</u>
Total Capital		<u>641,333.41</u>

LGCOA GUIDE TO GOLF

Balance Sheet

December 31, 2020

Total Liabilities & Capital \$ 673,137.13

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LGCOA GUIDE TO GOLF  
Income Statement  
For the Eight Months Ending August 31, 2022

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Spring - Gof Course Listings	\$ 0.00	\$ 0.00	\$ 15,700.00	\$ 14,400.00
Spring - Golf Course Ads	0.00	0.00	33,100.00	34,350.00
Spring - Other Ads	0.00	0.00	7,875.00	6,275.00
Summer - Golf Course Listings	0.00	0.00	18,300.00	17,950.00
Summer - Golf Course Ads	0.00	0.00	31,563.00	25,300.00
Summer - Other Ads	0.00	0.00	2,825.00	7,525.00
Fall - Golf Course Listings	0.00	0.00	0.00	5,000.00
Fall - Other Ads	3,550.00	0.00	3,550.00	0.00
<b>Total Revenues</b>	<u>3,550.00</u>	<u>0.00</u>	<u>112,913.00</u>	<u>110,800.00</u>
<b>Cost of Sales</b>				
Printing Cost - Spring	0.00	0.00	13,738.76	13,027.40
Printing Cost - Summer	0.00	0.00	16,112.10	15,554.45
Printing Cost - Fall	1,500.00	0.00	1,500.00	0.00
Article Writing Cost	0.00	0.00	900.00	1,400.00
Distribution Cost	1,500.00	3,000.00	12,720.00	12,720.00
<b>Total Cost of Sales</b>	<u>3,000.00</u>	<u>3,000.00</u>	<u>44,970.86</u>	<u>42,701.85</u>
<b>Gross Profit</b>	<u>550.00</u>	<u>(3,000.00)</u>	<u>67,942.14</u>	<u>68,098.15</u>
<b>Expenses</b>				
Commissions-Fleming Golf	3,336.90	0.00	13,553.25	14,828.20
Freight Expense	0.00	0.00	1,200.00	0.00
Accounting/Consulting	0.00	400.00	2,800.00	3,200.00
Rent or Lease Expense	350.00	250.00	1,950.00	2,000.00
<b>Total Expenses</b>	<u>3,686.90</u>	<u>650.00</u>	<u>19,503.25</u>	<u>20,028.20</u>
<b>Net Income</b>	<u>\$ (3,136.90)</u>	<u>\$ (3,650.00)</u>	<u>\$ 48,438.89</u>	<u>\$ 48,069.95</u>



SC Low Country Golf Course Owners Assoc  
Balance Sheet  
August 31, 2022

ASSETS

Current Assets		
CSB-Operating	\$	42,807.35
CSB-Marketing		18,300.79
CSB-Money Market		301,278.56
Accounts Receivable		20,308.83
		<hr/>
Total Current Assets		382,695.53
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>382,695.53</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	1,920.88
		<hr/>
Total Current Liabilities		1,920.88
Long-Term Liabilities		
Due To/From Guide to Golf		725,326.88
Due To/From Golf Guide Rent		21,350.00
		<hr/>
Total Long-Term Liabilities		746,676.88
		<hr/>
Total Liabilities		748,597.76
Capital		
Retained Earnings		(331,198.69)
Net Income		(34,703.54)
		<hr/>
Total Capital		(365,902.23)
		<hr/>
Total Liabilities & Capital	\$	<u>382,695.53</u>

SC Low Country Golf Course Owners Assoc  
Income Statement  
For the Eight Months Ending August 31, 2022

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Interest / Misc. Income	\$ 243.30	\$ 77.01	\$ 937.16	\$ 666.52
Other Income	0.00	0.00	0.00	100.00
Passbook LCGOA Operations	0.00	0.00	2,579.68	2,086.28
GI Marketing Fees - Courses	2,000.00	1,000.00	22,500.00	12,500.00
HHI A-Tax PR Grant	0.00	0.00	49,851.17	0.00
Beaufort County A Tax Grant	0.00	0.00	10,000.00	7,500.00
Fripp Island Resort	1,194.00	0.00	1,194.00	1,094.00
Old South	0.00	0.00	1,082.00	0.00
Palmetto Dunes	0.00	0.00	1,696.00	1,546.00
Sea Pines Resort	0.00	0.00	1,696.00	0.00
Heritage Golf Group	0.00	0.00	1,210.00	1,210.00
HH Nat'l	0.00	0.00	1,082.00	982.00
Sun City Hilton Head	0.00	0.00	1,360.00	0.00
Golden Bear/Indigo Run	0.00	758.00	0.00	758.00
The Legends	0.00	0.00	2,082.00	982.00
Bear Creek	0.00	0.00	970.00	0.00
Brown Golf	0.00	0.00	1,210.00	0.00
<b>Total Revenues</b>	<b>3,437.30</b>	<b>1,835.01</b>	<b>99,450.01</b>	<b>29,424.80</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>3,437.30</b>	<b>1,835.01</b>	<b>99,450.01</b>	<b>29,424.80</b>
<b>Expenses</b>				
Executive Director	3,333.34	3,333.34	26,666.72	26,666.72
Bookkeeping	0.00	315.00	2,255.00	2,605.00
Tax Accounting	0.00	0.00	750.00	600.00
Credit Card Fees	230.91	41.83	2,672.93	945.11
Gift Expense	0.00	0.00	0.00	270.96
Travel / Entertainment	0.00	0.00	3,076.47	208.80
Copy Charges	0.00	26.75	234.75	191.25
Meeting and Program Expense	390.00	450.00	390.00	1,038.24
Telephone/Fax/Email	173.08	53.00	540.08	425.00
Other Taxes Expense	0.00	0.00	0.00	50.00
Taxes & Licenses Expense	0.00	0.00	51.85	0.00
Meals Expense	0.00	0.00	0.00	98.75
Golf Marketing	0.00	0.00	0.00	45.98
Office Supplies Expense	0.00	0.00	291.52	636.47
Dues & Subscriptions	0.00	0.00	0.00	130.00
SCG-NGCOA	0.00	0.00	6,508.00	5,340.00
Member Dues/Chambers/Hosp	0.00	0.00	500.00	450.00
Miscellaneous Expense	0.00	0.00	0.00	6.75
Postage/Certified Mail (pb's)	0.00	91.07	527.38	403.35
Equipment Rental Expense	0.00	0.00	0.00	57.78
Contributions	0.00	0.00	18,200.00	2,500.00
Insurance Expense	0.00	0.00	1,237.00	956.00
Website Expense	0.00	0.00	200.00	157.00
Stale Check Expense	0.00	0.00	(20.00)	0.00
Prior Period Write Off Expense	0.00	0.00	12,910.00	0.00
Suspense	(5.00)	0.00	(5.00)	0.00
Internet/Online	0.00	0.00	20.36	0.00
Trade Shows (Canada & Regional	0.00	0.00	2,500.00	0.00

For Management Purposes Only

SC Low Country Golf Course Owners Assoc  
Income Statement  
For the Eight Months Ending August 31, 2022

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Advertising Expense	575.00	550.00	6,050.00	10,600.00
Public Relations Expense	0.00	2,000.00	9,193.17	9,200.00
Consulting-Impact Golf	2,500.00	2,500.00	20,000.00	20,000.00
Email Marketingq	0.00	0.00	4,500.00	4,500.00
Golf Channel Advertising	0.00	0.00	14,836.84	15,000.00
Business Meals	0.00	0.00	66.48	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	7,197.33	9,360.99	134,153.55	103,083.16
	<hr/>	<hr/>	<hr/>	<hr/>
Net Income	\$ (3,760.03)	\$ (7,525.98)	\$ (34,703.54)	\$ (73,658.36)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SC Low Country Golf Course Owners Assoc.  
Income Statement  
For the Twelve Months Ending December  
31, 2021

	GL Account Code	January- December 2021
<b>Revenues</b>		
Passbook LCGOA (400)	M-400	\$ 56,671.40
Passbook LCGOA (125)		
Interest / Misc. Income	4100	74.69
GI Mkt Fees / Courses	MKT-405	
Beaufort County Tax Grant		
HHI Tax Grant		
Other Income	4300	
<b>Revenue Sub-Total:</b>		<b>56,746.09</b>
<b>Membership Revenue</b>		
Bear Creek		
Crown Golf Management	MR-4001	
Golden Bear / Indigo Run		
Country Club HHead/Golden Bear	MR-4003	
Fripp Island Resort	MR-4004	
Old South	MR-4005	
Palmetto Dunes	MR-4006	
Sea Pines Resort	MR-4007	
Heritage Golf Group	MR-4009	
HH Nat'l	MR-4010	
Hampton Hall	MR-4011	
Sun City Hilton Head	MR-4017	
The Legends	MR-4020	
Chechessie Creek Club		
HH Lakes		
<b>Membership Total:</b>		<b>0.00</b>
<b>Total Revenues:</b>		<b>56,746.09</b>
<b>Expenses</b>		
<b>Professional Services</b>		
Bookkeeping	6100	315.00
Marketing Consultant		
Tax Accounting	6102	
<b>Total Professional Services:</b>		<b>315.00</b>
<b>Administrative</b>		
Travel / Entertainment	6201	80.00
Casual Labor		700.00
Misc. Office Supplies	6204	73.04
Rent		
Telephone/Fax/Email	6206	53.00
Bank Charges / Credit Card Fees	6300	10.00
Internet / Online	6208	157.00
Contributions	6920	
Insurance Expense	6950	
<b>Total Administrative:</b>		<b>1,073.04</b>

SC Low Country Golf Course Owners Assoc.  
Income Statement  
For the Twelve Months Ending December  
31, 2021

	GL Account Code	January- December 2021
<b>Salary / Wages</b>		
Executive Director	6000	3,333.34
<b>Total Salary / Wages:</b>		<b>3,333.34</b>
<b>Dues &amp; Subscriptions</b>		
SCG-NGCOA	6601	
Member Dues/Chambers/Hosp	6602	
Miscellaneous Subscriptions	6603	
<b>Total Dues &amp; Subscriptions:</b>		<b>0.00</b>
<b>Golf Passbook Expense</b>		
Commissions and Fees Expense	6650	
Passbook Expenditure Schedule	6700	
Passbook Promotional Ads	6702	
Passbook Printing & Graphics		
Postage/Certified Mail (pb's)	6703	80.96
<b>Total Passbook Expense:</b>		<b>80.96</b>
<b>Marketing</b>		
Public Relation / Advertising - HHI Tax Grant	MKT-6410	2,501.17
Spring 2017 Planner Printing	MKT-6413	
Heritage Promotion	MKT-6415	
Broadcast Golf Channel & Radio Advertising	MKT-6416	
Digital	MKT-6417	10,000.00
Trade Shows / Regional Shows		
Consumer Golf Shows		
Buffalo PR - Golf Island Mktg		
Consulting - Impact Golf	MKT-6425	2,500.00
Email Marketing	MKT-6424	6,500.00
Misc. Expense Contingency	MKT-6436	
<b>Total LGCOA Marketing Expenses:</b>		<b>21,501.17</b>
<b>Taxes</b>		
Other Taxes Expense	6250	
SC Admissions-Passbooks	6707	
Beaufort County (2.5%)-Passbok	6709	
<b>Total Taxes:</b>		<b>0.00</b>
<b>Total Expenses:</b>		<b>(26,303.51)</b>
<b>Net Income LCGOA - Association</b>		<b>\$ 30,442.58</b>

SC Low Country Golf Course Owners Assoc.  
Income Statement  
For the Twelve Months Ending December  
31, 2021

	GL Account Code	January- December 2021
<b>Guide To Golf</b>		
Revenues		
Spring - Golf Course Ads	40100	\$ 48,750.00
Spring - Other Ads	40200	6,275.00
Summer - Golf Course Ads	40410	43,250.00
Summer - Other Ads	40420	8,775.00
Fall - Golf Course Ads	40600	47,501.00
Fall - Other Ads	40650	7,175.00
Other Income		
Total Revenues		161,726.00
Cost of Sales		
Printing Cost - Spring	5000	13,027.40
Printing Cost - Summer	50010	15,554.45
Printing Cost - Fall	50020	13,854.22
Article Writing Cost	50500	1,950.00
Graphics Cost-Spring Issue	51000	
Graphics Cost-Summer Issue	51001	
Graphics Cost-Fall Issue	51002	
Distribution Cost	57000	17,460.00
Total Cost of Sales		61,846.07
Gross Profit		99,879.93
Expenses		
Bad Debt Expense	61500	3,865.00
Bank Charges	62000	
Commissions-Fleming Golf	63500	28,075.60
Commissions/Contract Labor		
Accounting/Consulting	68500	4,800.00
LGCOA General Mktg	69400	
Meals and Entertainment Exp	70500	
Postage & UPS Expense	73500	
Rent or Lease Expense	74000	3,000.00
Supplies Expense	75500	
Utilities Expense	78000	
Total Expenses		39,740.60
<b>Net Income - GUIDE TO GOLF</b>		<b>\$ 60,139.33</b>
<b>Net Income - Combined</b>		<b>\$ 90,581.91</b>

SC Low Country Golf Course Owners Assoc.  
Income Statement Compared to Budget  
For the Twelve Months Ending December 31, 2020

	GL Account Code	January- December 2020
<b>Revenues</b>		
Passbook LCGOA (400)	M-400	\$ 62,528.94
Passbook LCGOA (125)		
Interest / Misc. Income	4100	1,900.21
GI Mkt Fees / Courses	MKT-405	\$ 22,626.66
Beaufort County Tax Grant		
HHI Tax Grant		\$ 96,011.34
Other Income	4300	498.42
<b>Revenue Sub-Total:</b>		<b>183,565.57</b>
<b>Membership Revenue</b>		
Bear Creek		982.00
Crown Golf Management	MR-4001	(547.00)
Golden Bear / Indigo Run		758.00
Country Club HHead/Golden Bear	MR-4003	758.00
Fripp Island Resort	MR-4004	1,094.00
Old South	MR-4005	982.00
Palmetto Dunes	MR-4006	1,546.00
Sea Pines Resort	MR-4007	1,546.00
Heritage Golf Group	MR-4009	1,210.00
HH Nat'l	MR-4010	982.00
Hampton Hall	MR-4011	
Sun City Hilton Head	MR-4017	1,210.00
The Legends	MR-4020	982.00
Chechessie Creek Club		
HH Lakes		1,145.68
<b>Membership Total:</b>		<b>12,648.68</b>
<b>Total Revenues:</b>		
		<b>196,214.25</b>
<b>Expenses</b>		
<b>Professional Services</b>		
Bookkeeping	6100	3,852.00
Marketing Consultant		
Tax Accounting	6102	575.00
<b>Total Professional Services:</b>		<b>4,427.00</b>
<b>Administrative</b>		
Travel / Entertainment	6201	255.77
Meeting and Program Expnese	6203	3,549.95
Misc. Office Supplies	6204	2,541.05
Rent		501.80
Telephone/Fax/Email	6206	1,024.04
Bank Charges / Credit Card Fees	6300	2,720.23
Internet / Online	6208	457.00
Contributions	6920	225.00
Insurance Expense	6950	956.00
<b>Total Administrative:</b>		<b>12,230.84</b>

SC Low Country Golf Course Owners Assoc.  
Income Statement Compared to Budget  
For the Twelve Months Ending December 31, 2020

	GL Account Code	January- December 2020
<b>Salary / Wages</b>		
Executive Director	6000	41,000.08
<b>Total Salary / Wages:</b>		<b>41,000.08</b>
<b>Dues &amp; Subscriptions</b>		
SCG-NGCOA	6601	9,087.40
Member Dues/Chambers/Hosp	6602	1,205.00
Miscellaneous Subscriptions	6603	1,896.24
<b>Total Dues &amp; Subscriptions:</b>		<b>12,188.64</b>
<b>Golf Passbook Expense</b>		
Commissions and Fees Expense	6650	
Passbook Expenditure Schedule	6700	
Passbook Promotional Ads	6702	
Passbook Printing & Graphics		2,613.80
Postage/Certified Mail (pb's)	6703	2,084.19
<b>Total Passbook Expense:</b>		<b>4,697.99</b>
<b>Marketing</b>		
Public Relation / Advertising - HHI Tax Grant	MKT-6410	2,775.00
Spring 2017 Planner Printing	MKT-6413	
Heritage Promotion	MKT-6415	
Broadcast Golf Channel & Radio Advertising	MKT-6416	77,590.03
Digital	MKT-6417	4,500.00
Trade Shows / Regional Shows		19,053.12
Consumer Golf Shows		
Buffalo PR - Golf Island Mktg		
Consulting - Impact Golf	MKT-6425	32,500.00
Consulting - Impact Golf - Creative	MKT-6424	2,000.00
Misc. Expense Contingency	MKT-6436	8,700.00
<b>Total LGCOA Marketing Expenses:</b>		<b>147,118.15</b>
<b>Taxes</b>		
Other Taxes Expense	6250	50.00
SC Admissions-Passbooks	6707	
Beaufort County (2.5%)-Passbok	6709	
<b>Total Taxes:</b>		<b>50.00</b>
<b>Total Expenses:</b>		<b>(221,712.70)</b>
<b>Net Income LCGOA - Association</b>		<b>(\$ 25,498.45)</b>



SC Low Country Golf Course Owners Assoc.  
Income Statement Compared to Budget  
For the Twelve Months Ending December 31, 2020

	GL Account Code	January- December 2020
<b>Guide To Golf</b>		
Revenues		
Spring - Golf Course Ads	40100	\$ 50,525.00
Spring - Other Ads	40200	11,660.00
Summer - Golf Course Ads	40410	0.00
Summer - Other Ads	40420	0.00
Fall - Golf Course Ads	40600	40,100.00
Fall - Other Ads	40650	11,985.00
Other Income		
<b>Total Revenues</b>		<b>114,270.00</b>
Cost of Sales		
Printing Cost - Spring	5000	13,514.54
Printing Cost - Summer	50010	
Printing Cost - Fall	50020	12,977.40
Article Writing Cost	50500	450.00
Graphics Cost-Spring Issue	51000	2,899.85
Graphics Cost-Summer Issue	51001	
Graphics Cost-Fall Issue	51002	
Distribution Cost	57000	20,460.00
<b>Total Cost of Sales</b>		<b>50,301.79</b>
<b>Gross Profit</b>		<b>63,968.21</b>
Expenses		
Bad Debt Expense	61500	
Bank Charges	62000	
Commissions-Fleming Golf	63500	31,135.87
Commissions/Contract Labor		175.00
Accounting/Consulting	68500	4,885.00
LGCOA General Mktg	69400	48.00
Meals and Entertainment Exp	70500	
Postage & UPS Expense	73500	310.78
Rent or Lease Expense	74000	3,000.00
Supplies Expense	75500	
Utilities Expense	78000	
<b>Total Expenses</b>		<b>39,554.65</b>
<b>Net Income - GUIDE TO GOLF</b>		<b>\$ 24,413.56</b>
<b>Net Income - Combined</b>		<b>(\$ 1,084.89)</b>

<b>Guide To Golf</b>				
<b>Revenues</b>				
Spring Issue	\$	53,975.00		
Summer Issue			Did not print	
Fall/Winter Issue		53,975.00		
<b>Total Revenues</b>		<b>107,950.00</b>		
<b>Cost of Sales</b>				
Printing Cost - Spring		11,577.00		
Printing Cost - Summer			Did not print	
Printing Cost - Fall		12,100.00		
Article Writing Cost		1,500.00		
Graphics Cost-Spring Issue		1,900.00		
Graphics Cost-Summer Issue				
Graphics Cost-Fall Issue		1,900.00		
Distribution Cost		17,500.00		
<b>Total Cost of Sales</b>		<b>46,477.00</b>		
<b>Gross Profit</b>		<b>61,473.00</b>		
<b>Expenses</b>				
Bad Debt Expense		0.00		
Bank Charges		1,100.00		
Commissions-Fleming Golf		30,000.00		
Accounting/Consulting		4,800.00		
LGCOA General Mktg		250.00		
Meals and Entertainment Exp		0.00		
Postage & UPS Expense		100.00		
Rent or Lease Expense		3,000.00		
Supplies Expense		500.00		
Utilities Expense		0.00		
<b>Total Expenses</b>		<b>39,750.00</b>		
<b>Net Income - GUIDE TO GOLF</b>	\$	<b>21,723.00</b>		
<b>Net Income - Combined</b>				
	(\$	<b>56,772.00)</b>		

# Return of Organization Exempt From Income Tax

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

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2021** calendar year, or tax year beginning , **2021**, and ending , **20**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <u>SOUTH CAROLINA LOW COUNTRY GOLF</u>		<b>D</b> Employer identification number 57-0951405
	Doing business as <u>COURSE OWNERS ASSOCIATION</u>		<b>E</b> Telephone number (843) 384-5352
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <u>260,651.</u>
	<u>POST OFFICE BOX 6142</u>		
City or town, state or province, country, and ZIP or foreign postal code <u>HILTON HEAD ISLAND, SC 29938</u>		<b>F</b> Name and address of principal officer: <u>CARY CORBITT, POST OFFICE BOX 6142, HILTON HEAD, SC 29938</u>	
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( <u>6</u> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
<b>J</b> Website: <u>WWW.LGCOAGOLFPASSBOOK.COM</u>		<b>H(c)</b> Group exemption number ▶	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <u>1992</u>	<b>M</b> State of legal domicile: <u>SC</u>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>PROMOTE ACTIVITIES DESIGNED TO IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<u>3</u>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<u>3</u>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<u>0</u>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<u>0</u>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<u>0.</u>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<u>0.</u>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<u>308,584.</u>	<u>259,666.</u>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>1,900.</u>	<u>985.</u>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>310,484.</u>	<u>260,651.</u>
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		<u>72,136.</u>	<u>68,075.</u>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0.</u>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		<u>239,433.</u>	<u>208,985.</u>
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>311,569.</u>	<u>279,560.</u>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<u>-1,085.</u>	<u>-18,909.</u>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<u>673,137.</u>	<u>646,035.</u>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<u>31,804.</u>	<u>23,610.</u>

**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.

<b>Sign Here</b>	Signature of officer	<u>05/19/2022</u>
	<u>BARRY FLEMING, EXECUTIVE DIRECTOR</u>	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>HUBERT L BERNHEIM</u>		<u>05/19/2022</u>		<u>P01284405</u>
	Firm's name ▶ <u>HUBERT L. BERNHEIM, CPA</u>	Firm's EIN ▶ <u>36-2750133</u>			
	Firm's address ▶ <u>POST OFFICE DRAWER NINE, HILTON HEAD ISLAND, SC 29938</u>	Phone no. <u>(843) 671-6005</u>			

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

**Part III Statement of Program Service Accomplishments**

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

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

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

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

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

**4a** (Code: ) (Expenses \$ 270,161. including grants of \$ ) (Revenue \$ 260,161.)  
TO CONSIDER THE PROBLEMS OF OPERATION, MANAGEMENT, DEVELOPMENT AND  
PROMOTION OF GOLF AT GOLF COURSES WHICH ARE OPEN TO THE PUBLIC  
IN THE LOW COUNTRY

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

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

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

**4e** Total program service expenses ▶ 270,161.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>		X
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions . . . . .		X
<b>3</b> 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>		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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>		
<b>5</b> 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>		X
<b>6</b> 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>		X
<b>7</b> 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>		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>		X
<b>9</b> 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>		X
<b>10</b> 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>		X
<b>11</b> 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.		
<b>a</b> 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>		X
<b>b</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>		X
<b>c</b> 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>		X
<b>d</b> 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>		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		X
<b>f</b> 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>		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>		X
<b>b</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>		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
<b>b</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>		X
<b>15</b> 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>		X
<b>16</b> 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>		X
<b>17</b> 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>		X
<b>18</b> 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>		X
<b>19</b> 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>		X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> 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>		X

**Part IV Checklist of Required Schedules** *(continued)*

		Yes	No
<b>22</b>	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
<b>23</b>	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
<b>24a</b>	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>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		
<b>b</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>		
<b>26</b>	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
<b>27</b>	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
<b>28</b>	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):		
<b>a</b>	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>b</b>	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>c</b>	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
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
<b>30</b>	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
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
<b>32</b>	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
<b>33</b>	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
<b>34</b>	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
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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>		
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>37</b>	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
<b>38</b>	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	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)?	<b>4a</b>			X
<b>b</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).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	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?	<b>6a</b>			X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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?	<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</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	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

**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
<b>1a</b>	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>1b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .	X	
<b>7a</b>	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>7b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10b</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? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .		X
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. . . . .		
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .		X
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	X	
<b>15b</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.		
<b>16a</b>	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>16b</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 ►
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 BARRY FLEMING, 1 CORPUS CHRISTI PLACE #116, HILTON HEAD, SC 29928 (843) 842-2322



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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X					68,075.	0.	0.	
(2) BRAD MARRA PRESIDENT	5.00	X					0.	0.	0.	
(3) JOHN FARRELL VICE PRESIDENT	0.00	X					0.	0.	0.	
(4) ANDY HINSON SECRETARY/TREAS	0.00	X					0.	0.	0.	
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							68,075.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							68,075.	0.	0.	

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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
<b>5</b> 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

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b> 11,926.					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b> 29,000.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 218,740.					
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$					
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		259,666.				
<b>Program Service Revenue</b>	<b>2a</b> _____	Business Code					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		985.	0.	0.	985.	
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) . . . . . ▶						
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>					
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b>					
<b>d</b> Net gain or (loss) . . . . . ▶							
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>						
<b>b</b> Less: direct expenses . . . . .	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events . . ▶							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
<b>b</b> Less: direct expenses . . . . .	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . ▶							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>						
<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . ▶							
<b>Miscellaneous Revenue</b>	<b>11a</b> _____	Business Code					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue . . . . .						
	<b>e Total.</b> Add lines 11a-11d . . . . . ▶						
<b>12 Total revenue.</b> See instructions . . . . . ▶		260,651.	0.	0.	985.		

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	2,500.	2,500.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	68,075.	68,075.	0.	0.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	9,265.	4,465.	4,800.	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	700.		700.	
<b>12</b> Advertising and promotion . . . . .	183,500.	183,500.		
<b>13</b> Office expenses . . . . .	2,616.	0.	2,616.	
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	3,000.	3,000.		
<b>17</b> Travel . . . . .	434.	434.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	956.	956.		
<b>24</b> 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.)				
<b>a</b> TELEPHONE AND INTERNET	639.	639.		
<b>b</b> BANK CHARGES	1,233.	0.	1,233.	
<b>c</b> TAXES-SUNDRY	50.		50.	
<b>d</b> DUES AND FEES	6,592.	6,592.		
<b>e</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	279,560.	270,161.	9,399.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	422,603.	<b>1</b>	441,942.
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	50,534.	<b>4</b>	4,093.
	<b>5</b> 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 . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .	200,000.	<b>14</b>	200,000.
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	673,137.	<b>16</b>	646,035.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	31,804.	<b>17</b>	23,610.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	31,804.	<b>26</b>	23,610.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .		<b>27</b>	
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	641,333.	<b>31</b>	622,425.
	<b>32</b> Total net assets or fund balances . . . . .	641,333.	<b>32</b>	622,425.
<b>33</b> Total liabilities and net assets/fund balances . . . . .	673,137.	<b>33</b>	646,035.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	260,651.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	279,560.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-18,909.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	641,333.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	622,424.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b> 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.		
<b>3a</b> 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?		X
<b>b</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 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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

SOUTH CAROLINA LOW COUNTRY GOLF

Employer identification number

57-0951405

Pt VI, Line 6: LOW COUNTRY GOLF COURSE OWNERS

Pt VI, Line 11b: VISUAL REVIEW BY BOARD OF DIRECTORS

Pt VI, Line 15a: APPROVED BY INDEPENDENT BOARD OF DIRECTORS

Pt VI, Line 15b: OFFICERS ARE NOT COMPENSATED

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

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2021

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.  
▶ Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer <b>SOUTH CAROLINA LOW COUNTRY GOLF</b>	EIN or SSN <b>57-0951405</b>
Name and title of officer or person subject to tax <b>BARRY FLEMING, EXECUTIVE DIRECTOR</b>	

### 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 . . . ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	260,651.
2a Form 990-EZ check here . . . ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a Form 990-PF check here . . . ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b	
5a Form 8868 check here . . . ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	
6a Form 990-T check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	
7a Form 4720 check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	
8a Form 5227 check here . . . ▶ <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	
9a Form 5330 check here . . . ▶ <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	
10a Form 8038-CP check here ▶ <input type="checkbox"/>	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 \_\_\_\_\_ to enter my PIN       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 ▶ \_\_\_\_\_ Date ▶ 05/19/2022

### 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.

5	7	0	4	1	2	5	1	3	5	5
---	---	---	---	---	---	---	---	---	---	---

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 ▶ \_\_\_\_\_ Date ▶ 05/19/2022

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





**Part III Statement of Program Service Accomplishments**

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

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

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

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

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

4a (Code: ) (Expenses \$ 297,970. including grants of \$ 0. ) (Revenue \$ 310,484. )  
TO CONSIDER THE PROBLEMS OF OPERATION, MANAGEMENT, DEVELOPMENT AND  
PROMOTION OF GOLF AT GOLF COURSES WHICH ARE OPEN TO THE PUBLIC  
IN THE LOW COUNTRY

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

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

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

4e Total program service expenses ▶ 297,970.

**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>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> 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? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		X
4 <b>Section 501(c)(3) organizations.</b> 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>		
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		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>		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>		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>		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>		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>		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>		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>		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>		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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV. . . . .</i>		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>		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>		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>		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>		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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		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? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		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
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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		
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>		
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 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 lines 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
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	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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 in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in 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		
	<b>2a</b> 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	<b>11a</b>	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>	<b>13a</b>	
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	<b>13b</b>	
c	Enter the amount of reserves on hand	<b>13c</b>	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	<b>14b</b>	
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.	<b>15</b>	
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.	<b>16</b>	

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

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows 1a-9. Includes questions about voting members, family relationships, and governance decisions.

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

Table with 5 columns: Question, Yes, No. Rows 10a-16b. Includes questions about local chapters, written policies, whistleblower policy, and joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X					72,136.	0.	0.	
(2) BRAD MARRA PRESIDENT	5.00	X					0.	0.	0.	
(3) JOHN FARRELL VICE PRESIDENT	0.00	X					0.	0.	0.	
(4) ANDY HINSON SECRETARY/TREAS	0.00	X					0.	0.	0.	
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							72,136.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							72,136.	0.	0.	

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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
<b>5</b> 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



**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a					
	b	Membership dues . . . . .	1b	12,649.				
	c	Fundraising events . . . . .	1c					
	d	Related organizations . . . . .	1d					
	e	Government grants (contributions)	1e	96,011.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	199,924.				
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$				
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		308,584.				
	Program Service Revenue	2a	Business Code					
b								
c								
d								
e								
f		All other program service revenue . .						
g		<b>Total.</b> Add lines 2a-2f . . . . . ▶						
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		1,900.	0.	0.	1,900.
		4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties . . . . . ▶						
	6a	Gross rents . . . . .	(i) Real	(ii) Personal				
			6a					
			6b					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss) . . . . . ▶						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a					
			7b					
	b	Less: cost or other basis and sales expenses . . . . .	7b					
	c	Gain or (loss) . . . . .	7c					
	d	Net gain or (loss) . . . . . ▶						
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a						
b	Less: direct expenses . . . . .	8b						
c	Net income or (loss) from fundraising events . . ▶							
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a						
b	Less: direct expenses . . . . .	9b						
c	Net income or (loss) from gaming activities . . . ▶							
10a	Gross sales of inventory, less returns and allowances . . . . .	10a						
b	Less: cost of goods sold . . . . .	10b						
c	Net income or (loss) from sales of inventory . . . ▶							
Miscellaneous Revenue	11a	Business Code						
	b							
	c							
	d	All other revenue . . . . .						
	e	<b>Total.</b> Add lines 11a-11d . . . . . ▶						
	12	<b>Total revenue.</b> See instructions . . . . . ▶		310,484.	0.	0.	1,900.	

**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	
<b>Assets</b>	1	Cash—non-interest-bearing	481,522.	1	422,603.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	7,469.	4	50,534.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b	Less: accumulated depreciation	10b	10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	200,000.	15	200,000.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	688,991.	16	673,137.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	46,573.	17	31,804.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	46,573.	26	31,804.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	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	642,418.	31	641,333.
	32	<b>Total net assets or fund balances</b>	642,418.	32	641,333.
33	<b>Total liabilities and net assets/fund balances</b>	688,991.	33	673,137.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	310,484.
2	Total expenses (must equal Part IX, column (A), line 25)	2	311,569.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,085.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	642,418.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	641,333.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	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?		X
3b	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.		

**Return of Organization Exempt From Income Tax**

(Rev. January 2020)

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

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A** For the 2019 calendar year, or tax year beginning 2019, and ending 20

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

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

**D** Employer identification number  
57-0951405

**E** Telephone number  
(843) 842-6142

**G** Gross receipts \$ 334,047.

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

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

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

**J** Website: ▶ WWW.LGCOAGOLFPASSBOOK.COM

**K** Form of organization:  Corporation  Trust  Association  Other ▶

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

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>PROMOTE ACTIVITIES DESIGNED TO IMPROVE THE GOLF COURSE INDUSTRY AND ITS GOLF RELATED OPERATIONS AND PROVIDE GREATER ACCESS TO THE PUBLIC GOLF COURSES</u>		
	2	Check this box <input type="checkbox"/> 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)	<u>3</u>	<u>3</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>3</u>
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<u>5</u>	<u>0</u>
	6	Total number of volunteers (estimate if necessary)	<u>6</u>	<u>0</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0.</u>
	b	Net unrelated business taxable income from Form 990-T, line 39	<u>7b</u>	<u>0.</u>
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>386,399.</u>	Current Year <u>330,779.</u>
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>1,323.</u>	<u>3,268.</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>387,722.</u>	<u>334,047.</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>1,000.</u>	<u>2,175.</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>82,187.</u>	<u>76,386.</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0.</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>259,618.</u>	<u>246,463.</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>342,805.</u>	<u>325,024.</u>
	19	Revenue less expenses. Subtract line 18 from line 12	<u>44,917.</u>	<u>9,023.</u>
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <u>663,316.</u>	End of Year <u>688,991.</u>
	21	Total liabilities (Part X, line 26)	<u>29,920.</u>	<u>46,573.</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>633,396.</u>	<u>642,418.</u>

**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: Cary Corbett Date: June 25, 2020  
 Type or print name and title: CARY CORBITT, PRESIDENT

**Paid Preparer Use Only**

Print/Type preparer's name <u>HUBERT L. BERNHEIM</u>	Preparer's signature	Date <u>06/26/2020</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P01284405</u>
Firm's name ▶ <u>HUBERT L. BERNHEIM, CPA</u>	Firm's EIN ▶ <u>36-2750133</u>		Phone no. <u>(843) 671-6005</u>	
Firm's address ▶ <u>POST OFFICE DRAWER NINE, HILTON HEAD ISLAND, SC 29938</u>				

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

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

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

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

4a (Code: ) (Expenses \$ 325,024. including grants of \$ 0. ) (Revenue \$ 334,047. )

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

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

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

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

4e Total program service expenses ▶ 325,024.

**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>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I . . . . .</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? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		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>		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 <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>	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? 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 . . . . .		
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 . . . . .		
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 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 lines 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 . . . . .		
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 in 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 Compliance**

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax shelter transactions, and charitable contributions.



**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.		
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 in 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? . . . . .		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		
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 in 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 ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 BARRY FLEMING, 1 CORPUS CHRISTI PLACE #116, HILTON HEAD, SC 29928 (843)842-2322

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

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) BARRY FLEMMING EXECUTIVE DIRECTOR	38.00	X					76,386.	0.	0.	
(2) CARY CORBITT PRESIDENT	5.00	X					0.	0.	0.	
(3) BRAD MARRA VICE PRESIDENT	0.00	X					0.	0.	0.	
(4) ANDY HINSON SECRETARY/TREAS	0.00	X					0.	0.	0.	
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							76,386.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							76,386.	0.	0.	

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII** Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514			
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a						
	b	Membership dues . . . . .	1b	13,810.					
	c	Fundraising events . . . . .	1c						
	d	Related organizations . . . . .	1d						
	e	Government grants (contributions)	1e	17,950.					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	299,019.					
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$					
	h	Total. Add lines 1a-1f . . . . .		330,779.					
	Program Service Revenue	2a	Business Code						
b									
c									
d									
e									
f		All other program service revenue . . . . .							
g		Total. Add lines 2a-2f . . . . .							
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		3,268.	0.	0.	3,268.		
	4	Income from investment of tax-exempt bond proceeds							
	5	Royalties . . . . .							
	6a	Gross rents . . . . .	6a	(i) Real					
				(ii) Personal					
				6b	Less: rental expenses				
				6c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . .							
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities					
				(ii) Other					
				7b	Less: cost or other basis and sales expenses . . . . .				
				7c	Gain or (loss) . . . . .				
	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						
				8b	Less: direct expenses . . . . .				
c				Net income or (loss) from fundraising events . . . . .					
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a							
			9b	Less: direct expenses . . . . .					
			c	Net income or (loss) from gaming activities . . . . .					
10a	Gross sales of inventory, less returns and allowances . . . . .	10a							
			10b	Less: cost of goods sold . . . . .					
			c	Net income or (loss) from sales of inventory . . . . .					
Miscellaneous Revenue	11a	Business Code							
	b								
	c								
	d	All other revenue . . . . .							
	e	Total. Add lines 11a-11d . . . . .							
12	Total revenue. See instructions . . . . .		334,047.	0.	0.	3,268.			

**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 . . . . .	2,175.	2,175.		
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 . . . . .	76,386.	76,386.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7 Other salaries and wages . . . . .				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .				
11 Fees for services (nonemployees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	9,249.	9,249.	0.	0.
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .	211,615.	211,615.	0.	0.
13 Office expenses . . . . .	2,697.	2,697.	0.	0.
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	6,250.	6,250.	0.	0.
17 Travel . . . . .	2,276.	2,276.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	811.	811.	0.	0.
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .				
23 Insurance . . . . .				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TELEPHONE AND INTERNET . . . . .	623.	623.	0.	0.
b BANK CHARGES . . . . .	3,996.	3,996.	0.	0.
c DUES AND SUBSCRIPTIONS . . . . .	8,946.	8,946.	0.	0.
d . . . . .				
e All other expenses . . . . .				
25 Total functional expenses. Add lines 1 through 24e . . . . .	325,024.	325,024.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X** Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing . . . . .	397,287.	1	481,522.
	2	Savings and temporary cash investments . . . . .		2	
	3	Pledges and grants receivable, net . . . . .		3	
	4	Accounts receivable, net . . . . .	66,029.	4	7,469.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		6	
	7	Notes and loans receivable, net . . . . .		7	
	8	Inventories for sale or use . . . . .		8	
	9	Prepaid expenses and deferred charges . . . . .		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .		10a	
	b	Less: accumulated depreciation . . . . .		10b	10c
	11	Investments—publicly traded securities . . . . .		11	
	12	Investments—other securities. See Part IV, line 11 . . . . .		12	
	13	Investments—program-related. See Part IV, line 11 . . . . .		13	
	14	Intangible assets . . . . .	200,000.	14	200,000.
	15	Other assets. See Part IV, line 11 . . . . .		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	663,316.	16	688,991.	
Liabilities	17	Accounts payable and accrued expenses . . . . .	4,920.	17	46,573.
	18	Grants payable . . . . .		18	
	19	Deferred revenue . . . . .		19	
	20	Tax-exempt bond liabilities . . . . .		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .		23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	25,000.	24	0.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	29,920.	26	46,573.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions . . . . .		27	
	28	Net assets with donor restrictions . . . . .		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> 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 . . . . .	633,396.	31	642,418.
32	<b>Total net assets or fund balances . . . . .</b>	633,396.	32	642,418.	
33	<b>Total liabilities and net assets/fund balances . . . . .</b>	663,316.	33	688,991.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	334,047.
2	Total expenses (must equal Part IX, column (A), line 25)	2	325,024.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,023.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	633,396.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	642,419.

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	x
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	x
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	x
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	3b	

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

SOUTH CAROLINA LOW COUNTRY GOLF

Employer identification number

57-0951405

Pt VI, Line 6: LOW COUNTRY GOLF COURSE OWNERS

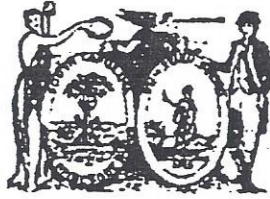
Pt VI, Line 11b: VISUAL REVIEW BY BOARD OF DIRECTORS

Pt VI, Line 15a: APPROVED BY INDEPENDENT BOARD OF DIRECTORS

Pt VI, Line 15b: OFFICERS ARE NOT COMPENSATED



# State of South Carolina

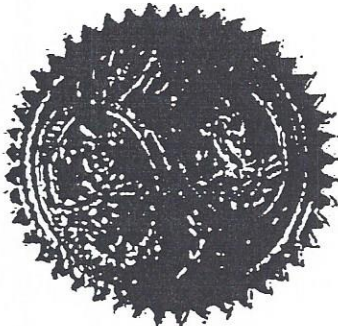


OFFICE OF THE  
SECRETARY OF STATE  
CERTIFICATE OF INCORPORATION  
NONPROFIT CORPORATION

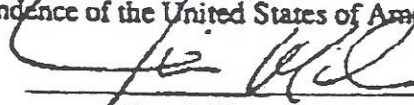
I, JIM MILES, SECRETARY OF STATE OF THE STATE OF SOUTH CAROLINA HEREBY CERTIFY:

SOUTH CAROLINA LOW COUNTRY GOLF  
That "COURSE OWNERS ASSOCIATION", a nonprofit corporation duly organized under the laws of the State of South Carolina on January 2, 1992, and having a perpetual duration unless otherwise indicated below, has as of the date hereof filed a Declaration and Petition for Incorporation of a nonprofit corporation for Religious, Educational, Social, Fraternal, Charitable or other eleemosynary purpose.

Now, therefore, I Jim Miles, Secretary of State, by virtue of the authority in me vested, by Chapter 31, Title 33, Code of 1976 and Acts amendatory thereto, do hereby declare the organization to be a body politic and corporate, with all the rights, powers, privileges and immunities, and subject to all the limitations and liabilities, conferred by Chapter 31, Title 33, Code of 1976 and Acts amendatory thereto.



Given under my Hand and the Great Seal of the State at Columbia this 2nd day of January A.D. 19 92, and in the two hundred and 16th year of the Independence of the United States of America.

  
Jim Miles  
Secretary of State