

**2025**

# **Accommodations Tax Funds Request Application**

**Organization Name:** Hilton Head Island Recreation Association

**Project/Event Name:** ATAX Application for Events

## **Executive Summary**

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

# 2025 Accommodations Tax Funds Request Application

Date Received: 08/26/2024

Time Received: 04:18 PM

By: Online Submittal

*Applications will not be accepted if submitted after 4 pm on September 6, 2024*

## A. SUMMARY OF GRANT REQUEST:

**ORGANIZATION NAME:** Hilton Head Island Recreation Association

**Project/Event Name:** ATAX Application for Events

Contact Name: Leah Arnold

Title: Deputy Parks and Recreation Executive Director

Address: PO Box 22593, Hilton Head Island, SC 29925

Email Address:

leah.arnold@islandreccenter.org

Contact Phone: 843-681-7273

Event Date: March 22, 2025 / October 10-11, 2025 / November 7-8, 2025

Event Location: Lowcountry Celebration Park / Shelter Cove Community Parkn Head Island, SC 29928

**Total Budget:** \$459,420.00

**Grant Requested:** \$75,000.00

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

This grant would be used for regional marketing and operations of Wingfest, Jeep Island and the Oyster Festival. Over the past 25 years these events have grown into some of the area's largest community events. Wingfest is the "Super Bowl" of the chicken wing industry for local restaurants and wing lovers. Jeep Island is a one of a kind event in the Lowcountry featuring jeeps of all kinds in conjunction with the Kiwanis Chili Cookoff. The Oyster Festival is a true "Lowcountry" event that showcases the true essence of the area with local oysters from the coastal waters. The goal is to attract visitors to the Island for a weekend getaway and a great experience in the Lowcountry with the main goal of getting heads in beds during the shoulder seasons.

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)

Tourism heavily depends on attractions and events. The desire to visit different areas is often stimulated by area attractions and events. The events are held at the beautiful Lowcountry Celebration Park located in the heart of Hilton Head Island and Shelter Cove Community Park overlooking the Broad Creek. Attendees enjoy the beauty of the lowcountry while enjoying the lowcountry's best food and entertainment. Visitors from all over the world travel to Hilton Head Island for Wingfest, Jeep Island and the Oyster Festival. Surveys taken at these events have documented visitors from all across the country and throughout the world. These events have brought national attention to the Lowcountry.

A. Total Number of Physical Tourists Served: 3500

*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: 4,000

*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: 8250

*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): 15750

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

The number of visitors is documented by collecting zip codes at the entrances and the surveying done at each event.

## B. DESCRIPTION OF OPERATIONS:

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

The Association's mission as a non-profit organization has been to improve the quality of life for area residents of all ages. The Association produces, provides and coordinates public recreation programs and community events. The Association commits itself to monitoring the recreation needs of the community and instituting change where appropriate. The 27th annual Wingfest, where over 9,500 lbs of chicken wings, will be served on March 22nd at the Lowcountry Celebration Park. Over twenty-five local restaurants participate and compete for the 2025 "Best Wing of Hilton Head". There will be many activities such as a kid's zone and rock climbing wall / bungee jump to entertain the children as well as March Madness games on the big screen. In recent years a Wing Bobbing Contest for kids and a Wing Eating Contest were added. Live music will be provided by regional and national performers. The 8th Annual Jeep Island in conjunction

with the Kiwanis Chili Cookoff on October 8th at Lowcountry Celebration Park. Jeep Island will feature one of a kind jeeps from all over the Southeast. A jeep will be raffled off at the event. In conjunction with the variety of jeeps and chilis from the Kiwanis Chili Cookoff will also be tasted and judged. The 22nd annual Hilton Head Oyster Festival will be held at Shelter Cove Park from 5-8pm on Friday November 8th and 11am-5pm on Saturday, November 9th at the Lowcountry Celebration Park. The festival highlight a variety of local oysters and a Pop Up Shop featuring local artisans and their hand made items.

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

After much research on the travel market during this time it has been concluded that many of the visitors are planning their trips less than a month out and making the drive. We expect with the changing times that there will be more vehicle traffic than air travel making this more of a drive market event. With the requested grant funding we would be used to enhance the media coverage to our regional markets including Atlanta, Ga, Charlotte, NC, Columbia, Charleston and Greenville, SC through digital billboard ads, mobile billboards and web-based marketing. The Association will also produce an event website for each to enhance our marketing efforts of these events. The Association has invested in equipment and staff will be conducting surveys at the event to ensure grant monies are being spent in the right markets and will continue to invest in regional advertising as well as WTOC and "Eat It And Like It" with Jesse Blanco. The Association's goal with the ATAX grant monies is to market the area to these regional areas to attract visitors to the lowcountry. Once they are here, the hope is they will discover the beauty of our Island and return for future vacations and day trips, thereby increasing the economic impact and enhancing the tourism industry. The other goal of the ATAX grant will be to bring in more regional bands to the events to promote the cultural arts component. We will partner with local hotels to market the event and offer discounted room rates. The Association would also market the events to all visitors to the island during the event weeks in hopes of enhancing their stay while visiting Hilton Head. This will also show them the true meaning of hospitality and show off the Lowcountry hospitality.

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

If the grant was not fully funded we would have to make a conscious decision on how to market in the regional areas in order to attract the most visitors to the area and on which bands to bring in.

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

The "Impact on or Benefit to Tourism" of these events is seen in our zip code collection at the event entrance. Nearly 50% of attendees are visitors. The Association will be conducting surveys again this year over the Wingfest, Jeep Island and Oyster Festival weekends to collect data and to track the influence of these events on attracting tourism to the Island as well. However, looking back on past collected data, whether attendees were drawn to Hilton Head because of these events or not, they enjoyed their stay on Hilton Head more because of the great community events they attended.

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

1 - Destination Advertising/Promotion <i>Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.</i>	85 %
2 - Tourism-Related Events <i>Promotion of the arts and cultural events.</i>	15 %
3 - Tourism-Related Facilities <i>Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.</i>	0 %
4 - Tourism-Related Public Services <i>The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourist. Also includes public facilities such as restrooms, dressing rooms, parks and parking lots.</i>	0 %
5 - Tourist Public Transportation <i>Tourist shuttle transportation.</i>	0 %
6 - Waterfront Erosion/Control/Repair <i>Control and repair of waterfront erosion.</i>	0 %
7 - Operation of Visitor Information Centers <i>Operating visitor information centers.</i>	0 %
<b>Total:</b>	<b>100 %</b>

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 Association will be working with SCPRT, WTOC and "Eat It And Like It" with Jesse

Blanco to promote Hilton Head Island and enhance Wingfest 2025. Jeep Island 2025 and the 2025 Hilton Head Oyster Festival . The association will also work with local hotels to offer special room rates for these event weekends. The food and beverage industry will also be enhanced by these events with over 40 local vendors and restaurants promoting their business for free to over 15,000 attendees while cooking up their best chicken wings, showing off the nicest jeeps (or not) and local oysters. The Association will also work closely with several other community groups and organizations as vendors to ensure attendees are shown what Hilton Head Island and the lowcountry is all about. Both of these events will showcase the gorgeous setting of Lowcountry Celebration Park and Shelter Cove Community Park. The mission of the Island Recreation Center is “We Build Community” and the hopes of these three events is to “We Promote our Community”!

7. Additional comments. (250 words or less)

**C. FUNDING:**

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

The Hilton Head Island Recreation Association is largely funded through program fees, sponsorships, and grants. In 2024, the County funded 4% and the Town funded 35% of the Association’s overall budget. The Association’s board of directors raises 61% of its annual budget through program fees, fundraising and community events. As shown in our budget, the Association relies heavily on community events to provide children's scholarship and to ensure that no child is denied recreational or educational opportunities at the Island Recreation Center.

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

<u>39</u> Government Sources	<u>10</u> Private Contributions, Donations and Grants
15 Corporate Support, Sponsors	<u>12</u> Membership, Dues, Subscriptions
<u>24</u> Ticket Sales, or Sales and Services	<u>        </u> Other

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

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

If so, please list top 3 sources and amounts.

#### D. FINANCIAL INFORMATION:

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Fiscal Year Disclosure: Start Month: **July** End Month: **June**

##### Financial Statement Requirements:

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

Budget Provided: **Yes**

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

Current fiscal year Profit Loss Report Provided: **Yes**

Previous fiscal year Profit Loss Reports Provided:

**2023- Previous FY 1**

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

Current fiscal year Balance Sheet Provided: **Yes**

Previous fiscal year Balance Sheets Provided:

**2022 - Previous FY 2**

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

Current year IRS Form 990 or 990T Provided: **Yes**

Previous IRS Form 990 or 990T Years Provided:

**2019 - Previous FY 1**

#### E. FINANCIAL GUARANTEES AND PROCEDURES:

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

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

2. Indicate whether your 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 2023 or 2024 HHI ATAX funds

1. List any ATAX award amounts received in 2023 and/or 2024.

2021	\$10,000.00	Wingfest
2022	\$35,000.00	Wingfest and Oyster Festival Marketing
2023	\$60,000.00	Wingfest, Jeep Island and Oyster Festival
2024	\$60,000.00	Wingfest, Jeep Island and Oyster Festival

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)

The Hilton Head Island Recreation Association ATAX funds have been used for regional marketing of Hilton Head Island and these events specifically. We have worked with regional marketers such as the Charlotte Observer, The Local Palate, The Post and Courier and WTOC. This past year we also requested funds for operating costs to help cover regional bands that we have brought in for the events. We are always looking at ways to enhance our regional marketing and work with other organizations to collaborate in these efforts.

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

The Island Recreation Association was able to market the events to more regional markets this year with the slight increase in ATAX funds. The success of these events can be measured by the increase in attendance for these events and through the surveys. The hospitality industry benefits from both of these events and the marketing of the area as



both of these events are in traditionally slower seasons. Not only are the funds being used to market the area regionally and to draw more visitors to the area during this time. Hospitality venues and restaurants are encouraged to participate at these events as vendors and sponsors and to promote their venues to the attendees. The impact is also felt in the local community as all of the money raised through these events goes to The Carmine's Family Children's Scholarship Fund to ensure that no child is denied recreational or educational experiences with the Island Recreation Center.

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

The Hilton Head Island Recreation Association surveys the attendees to make certain that we are providing a great community event. The Association works to ensure that the marketing dollars being spent are attracting the most attendees as possible by specifically asking which marketing source drew them to the area and if it was specifically for the event.

## G. EXECUTIVE SUMMARY

Provide an executive summary using the "ATAX Effectiveness Measurement" form provided via the link on the left, or by utilizing the text area provided below to report uses of the organization's prior ATAX grant, if applicable. If creating your own format, please refer to the "ATAX Effectiveness Measurement" form and use the criteria as a guideline in developing your executive summary below. (1300 words or less)

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

Signature: Leah Arnold

Title/Position:

Mailing Address: PO Box 22593, Hilton Head Island, sc 29925

Email Address: leah.arnold@islandreccenter.org

Office Phone Number: 843-681-7273

Home Phone Number: 812-686-0643

**ATAX EFFECTIVENESS MEASUREMENT**

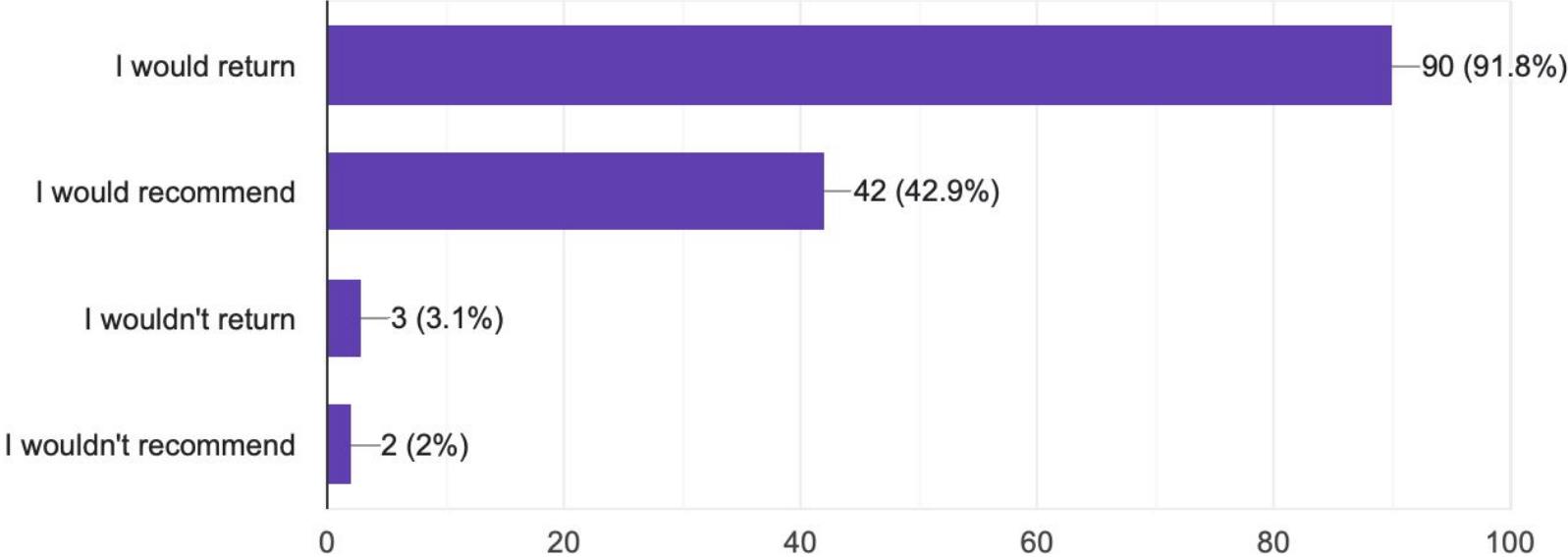
Please refer to the SAMPLE ATAX Effectiveness Measurement Form for examples. When completing this form, please expand, contract, or add to the sections as needed (but contain the form to a total of approximately 2 pages). You may choose to use your own format instead of this form, and if doing so, please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

TOPIC	THE PLAN	BUDGET	ACTUAL SPENT	RESULTS - When possible, provide planned results vs. actual results, and/or current year vs. prior year results .
<b>Marketing to Increase Tourist Attendance</b>				
Bands	Event Operations	\$ 9,000.00	\$ 9,000.00	We were able to bring in larger bands from outside of the area that have a following to Wingfest and Oyster Festival.
WTOC	Campaign Strategy	\$ 30,000.00	\$ 30,000.00	Target people interested in attending festivals who live in a 50 mile radius outside of Hilton Head Island. Enhance your reach by targeting specific locations, searches online, & keywords. Utilize email marketing to send an email blast to potential visitors out of market
Lowcountry Radio Group	Radio Ads-Regional	\$ 1,000.00	\$ 1,000.00	99.1 Pure Oldies / 104.9 The Surf / SC 103.1
Eat It and Like It	Television Ads	\$ 5,000.00	\$ 5,000.00	*Production of three :15 second television spots to air during Eat It and Like It with Jesse Blanco. Saturdays at noon on WTOC-TV promoting Oyster Festival and Wingfest *Production of segment featuring Hudson's and one other local restaurant and their oyster program for Oyster Festival and segment for Wingfest featuring Orchid Paullmeier winner of Wingfest for the past 5 years. Segment will air during Eat It and Like It and will be distributed via social media. * logo placement on EIALI Newsletter. 8,300 subscribers as well as on website home page.
Facebook / Instagram	Social Media Marketing	\$ 15,000.00	\$ 15,000.00	Social media marketing through Geofilter
<b>Total</b>		<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	



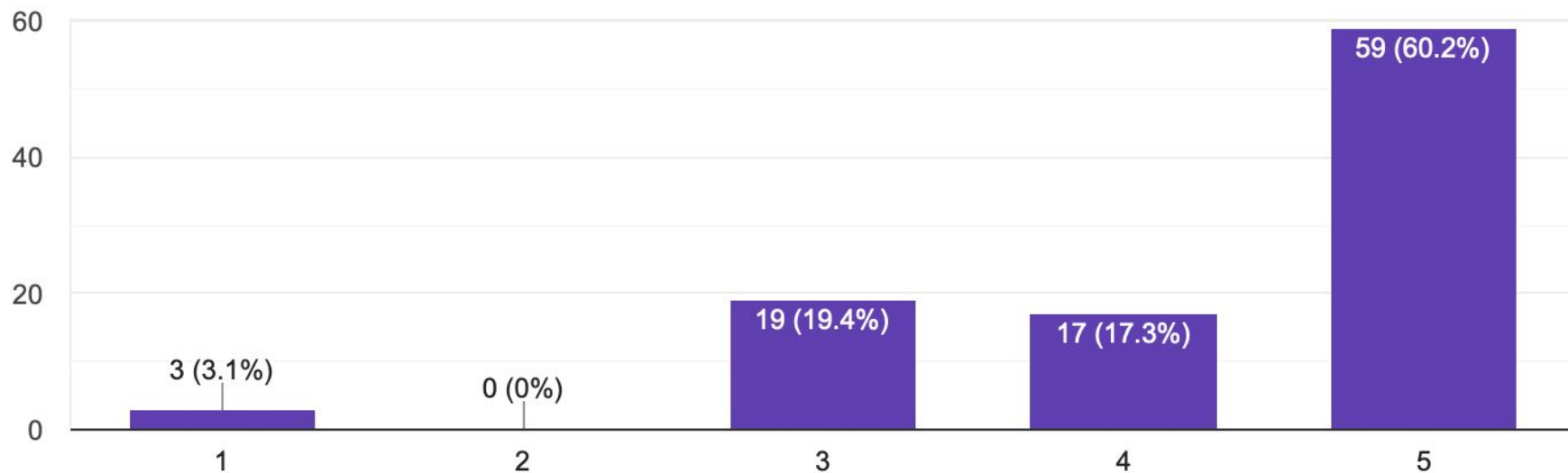
# Would you recommend or return to Jeep/Chili?

98 responses



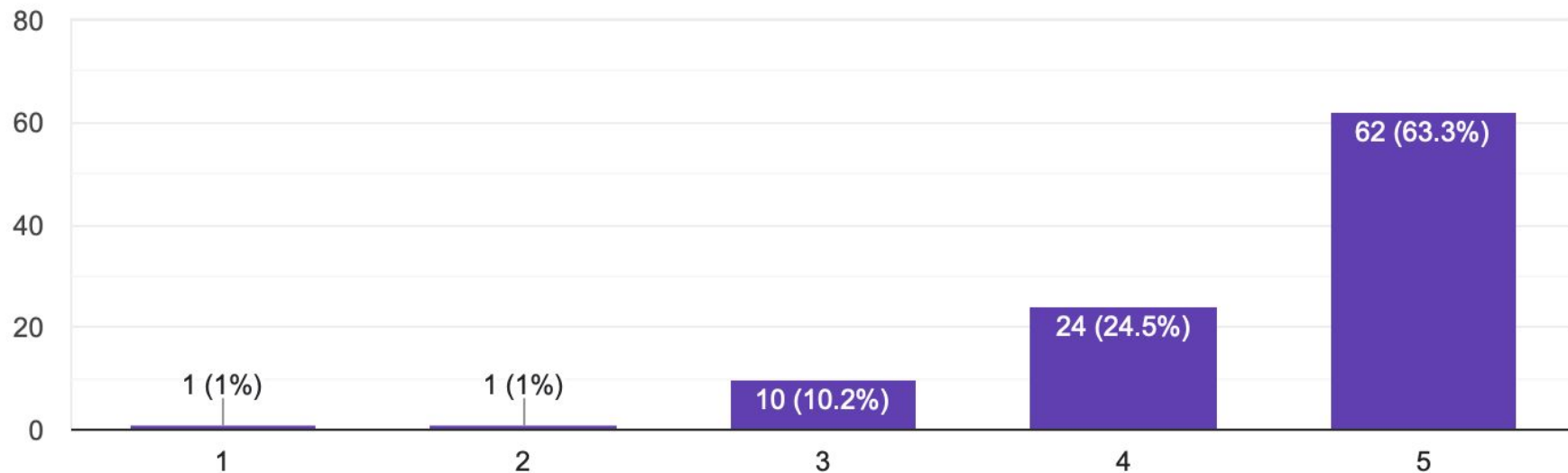
## How would you rate the OVERALL VALUE of Jeep/Chili?

98 responses



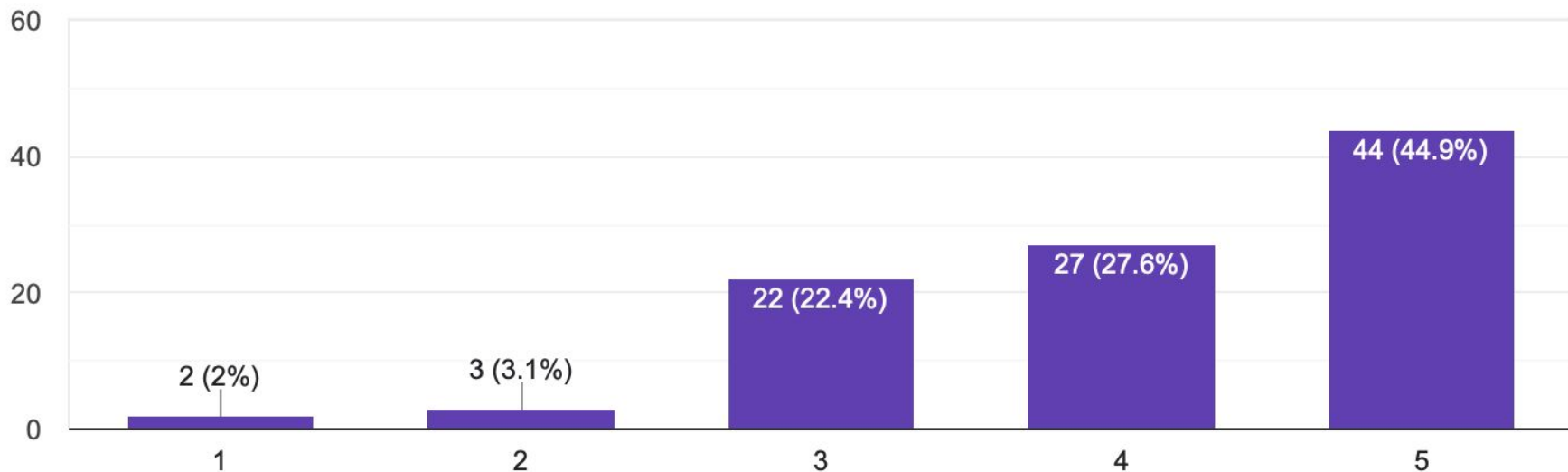
## How would you rate the crowdflew of Jeep/Chili?

98 responses



## How would you rate the seating and layout of Jeep/Chili?

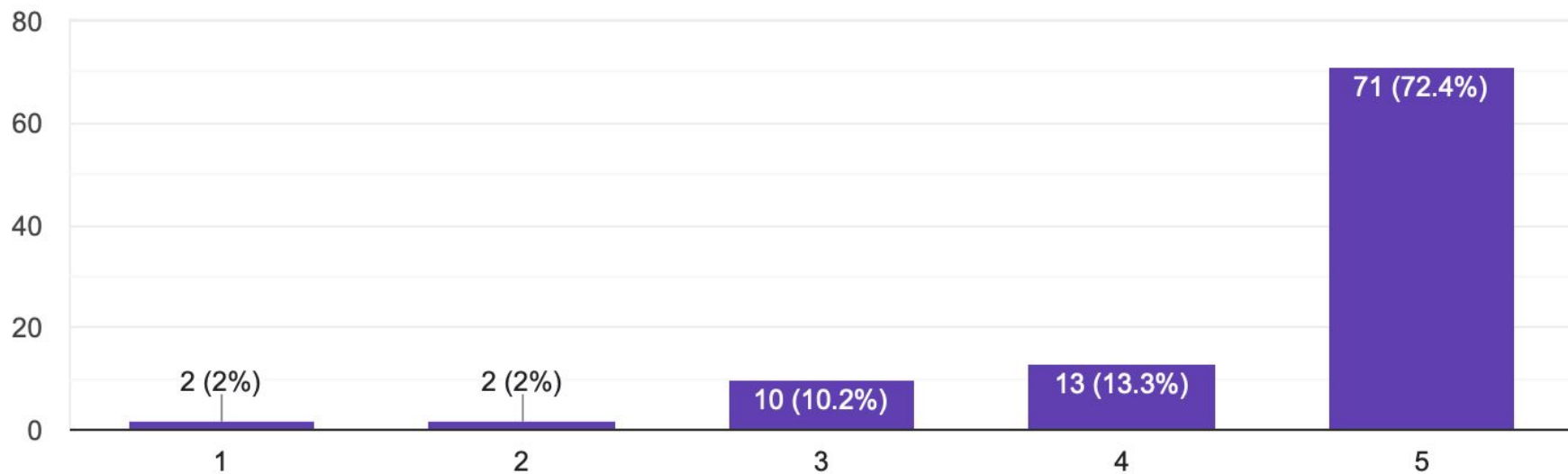
98 responses





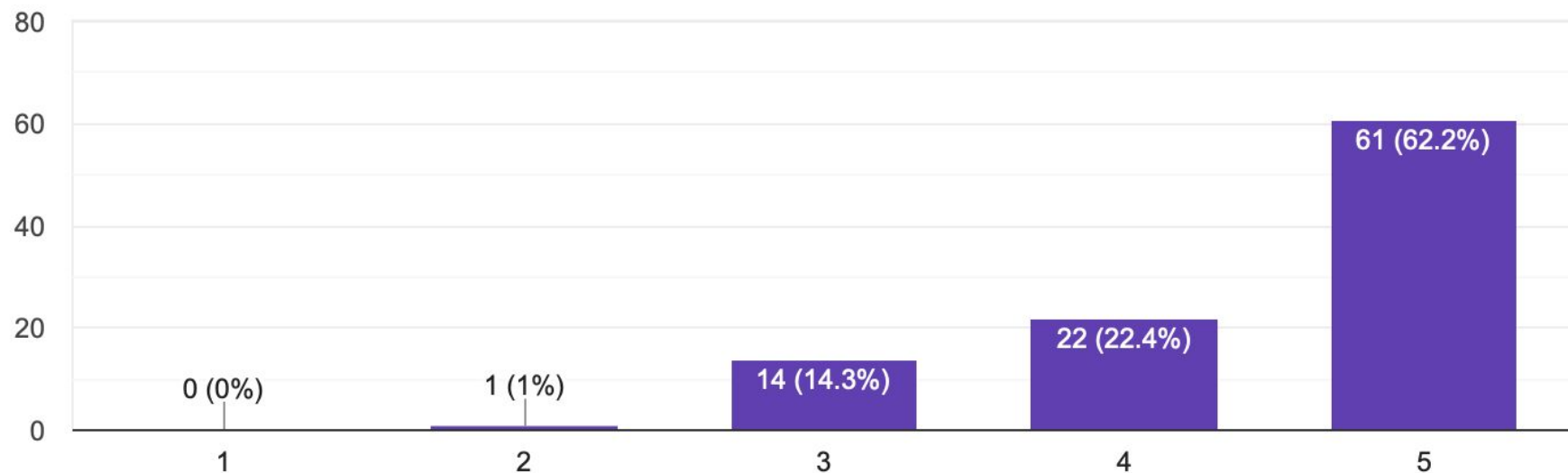
## How would you rate the parking of Jeep/Chili?

98 responses



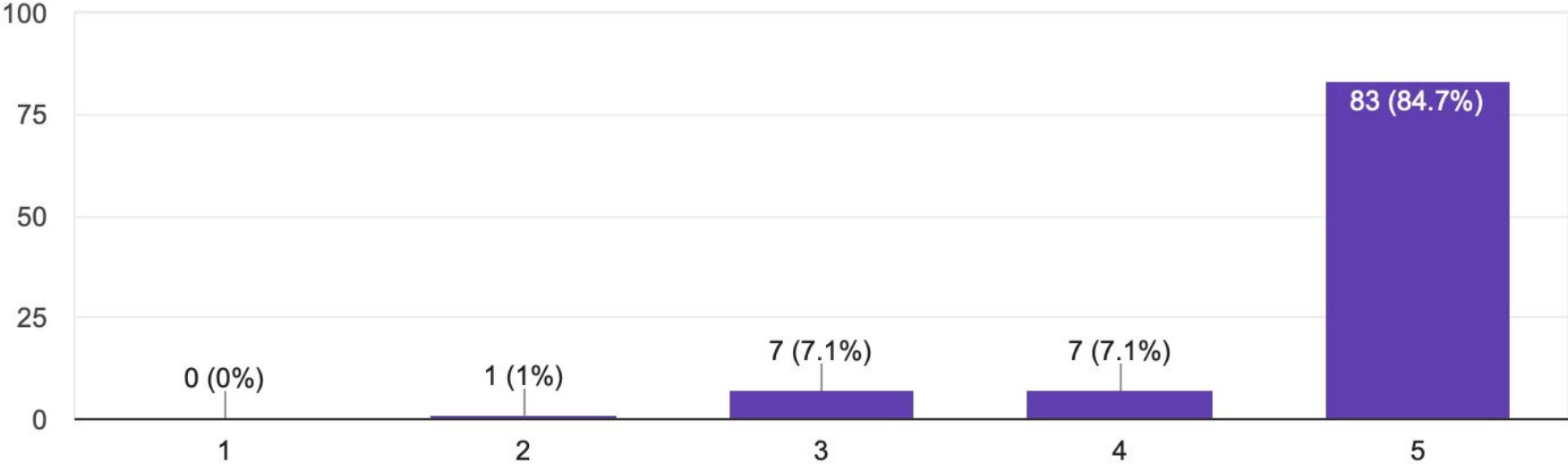
## How would you rate the quality of the food of Jeep/Chili?

98 responses



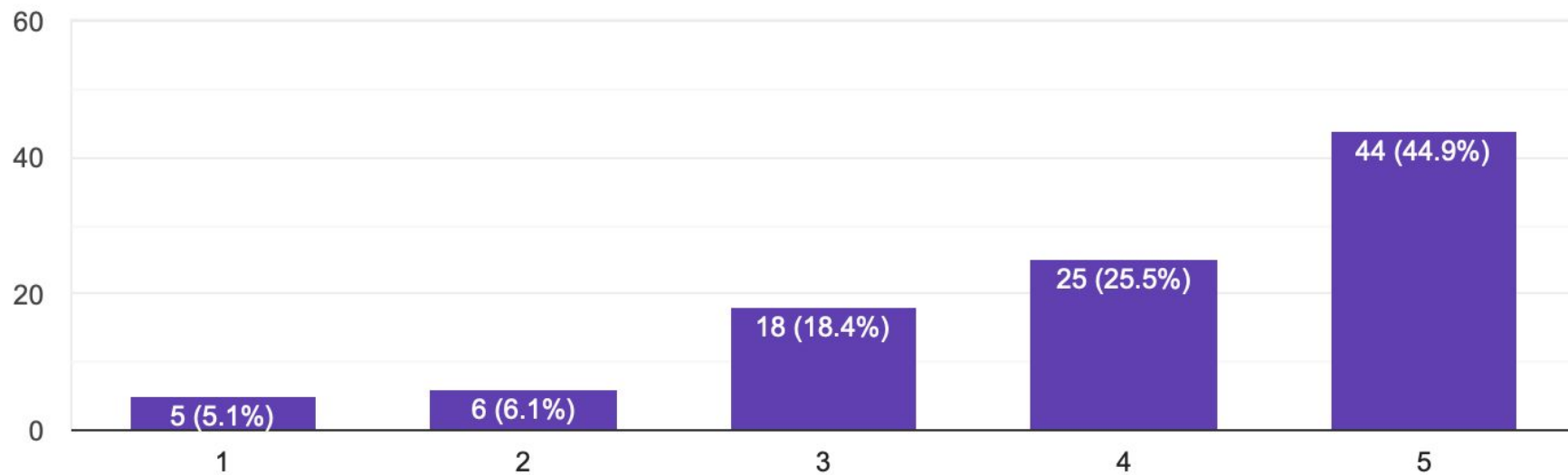
# How would you rate the staff friendliness of Jeep/Chili?

98 responses



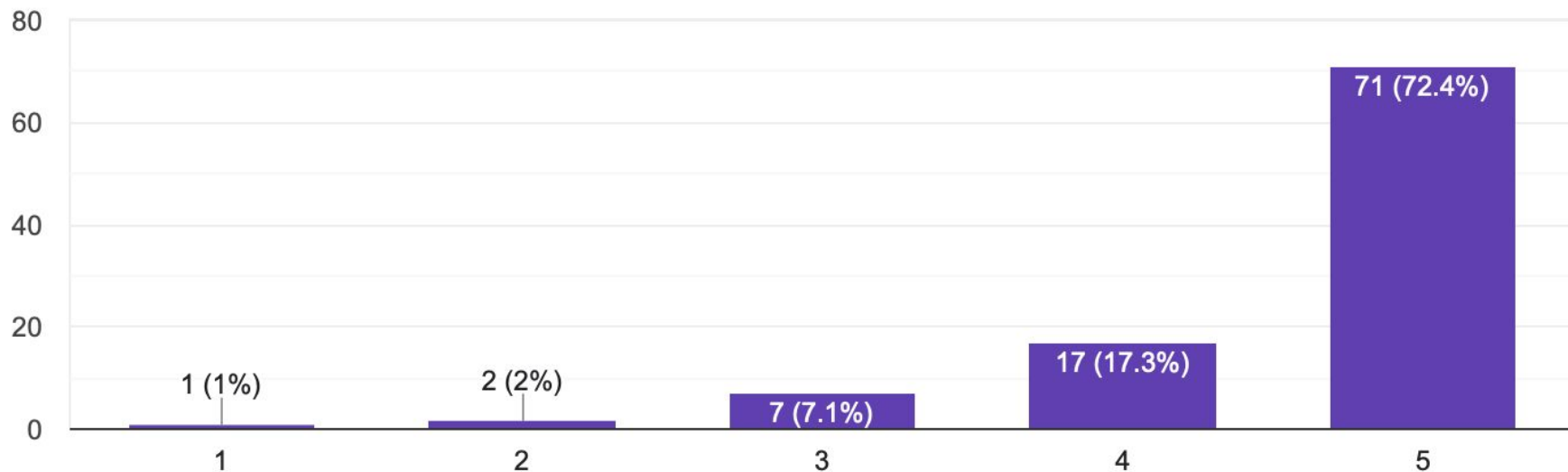
## How would you rate the cost/pricing of Jeep/Chili?

98 responses



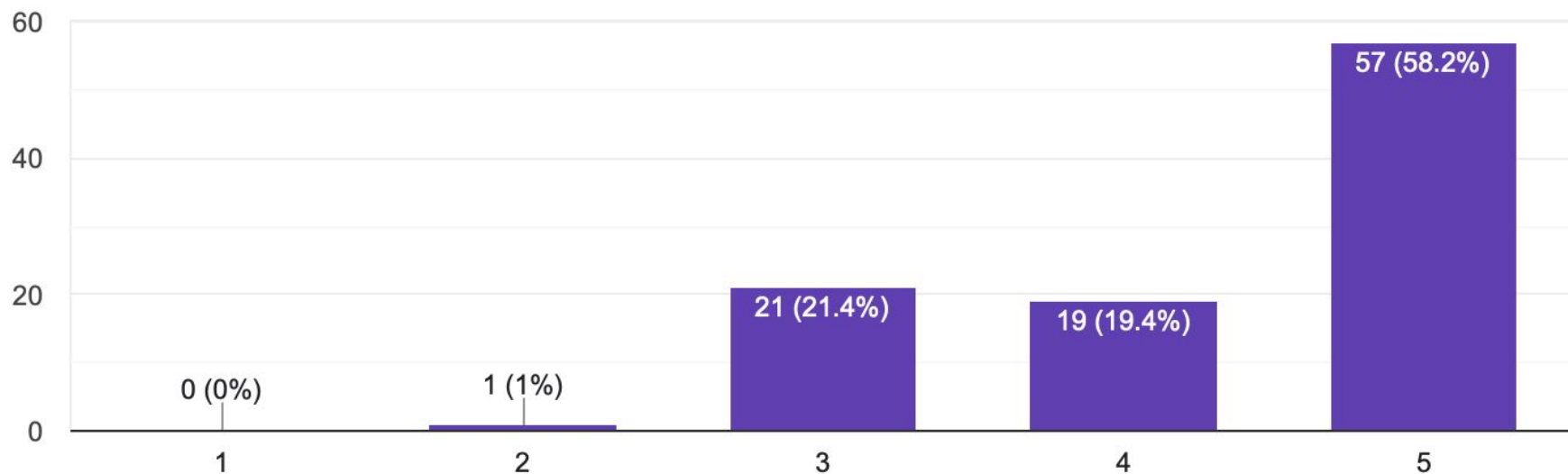
## How would you rate the ambiance/location(s) of Jeep/Chili?

98 responses



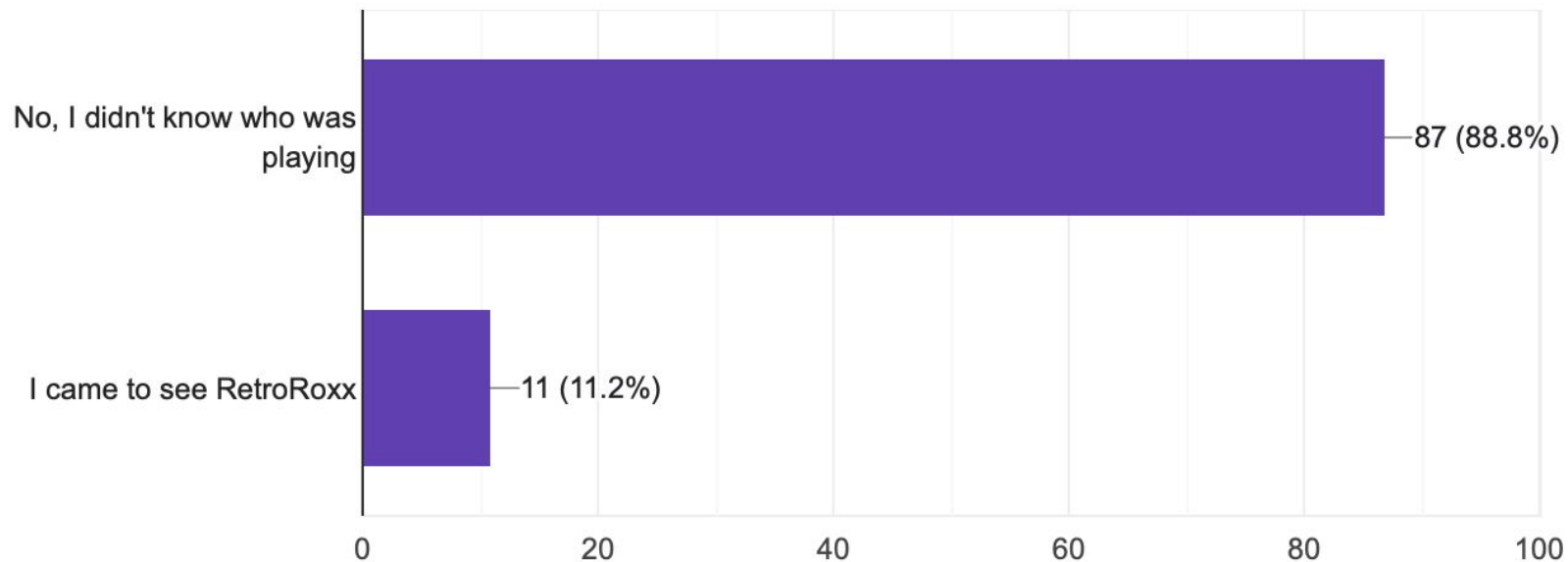
## How would you rate the music at Jeep/Chili?

98 responses



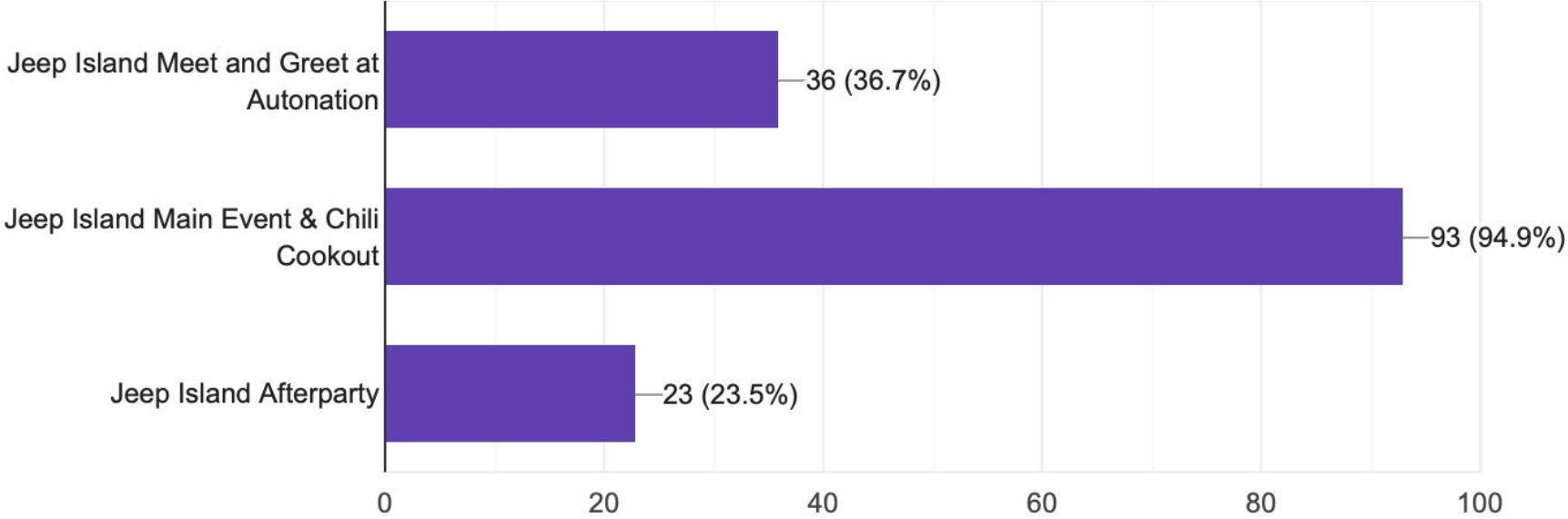
## Did you come to see any of the bands?

98 responses



# What event(s) did/are you attending?

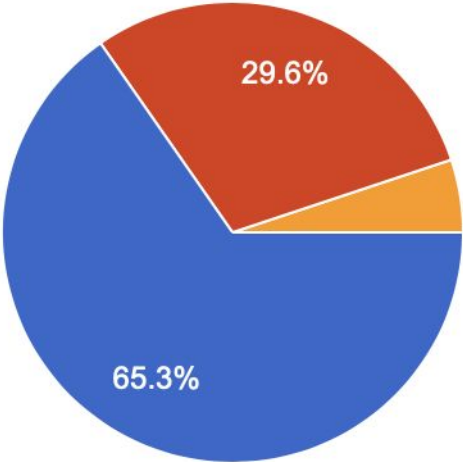
98 responses





# Was this your first time at Jeep/Chili?

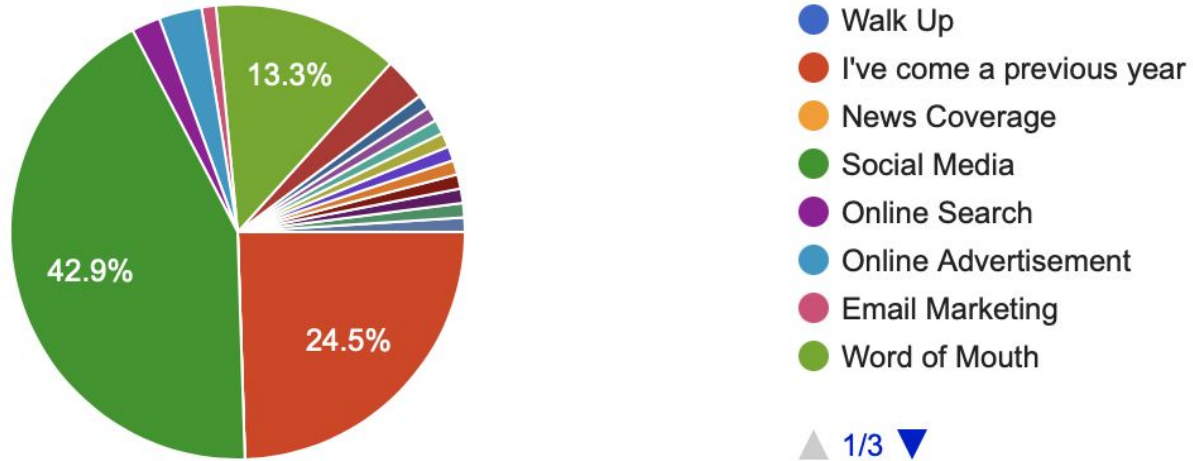
98 responses



- Yes
- No, I've attended 1-4 times before
- No, I've attended 5+ times

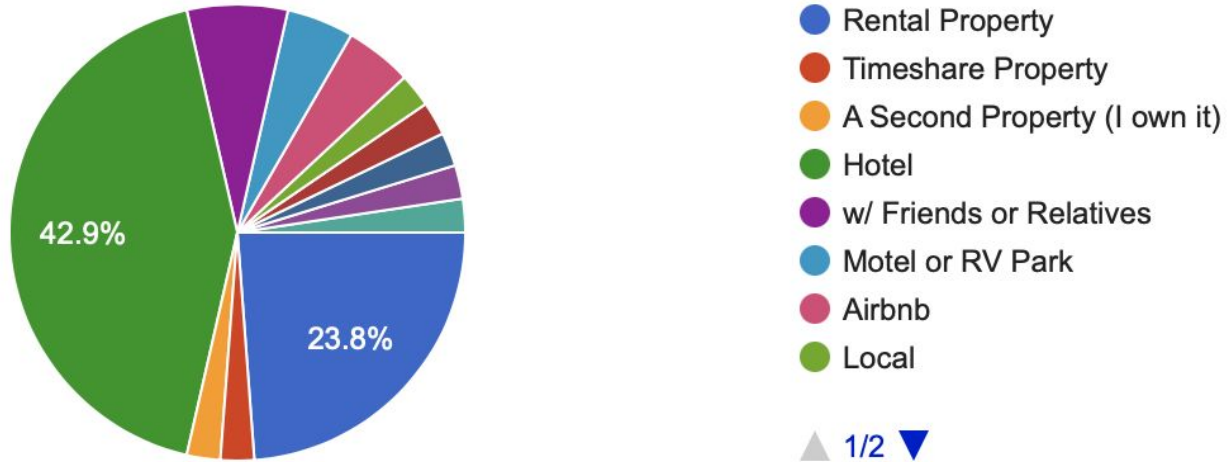
## How did you first learn about Jeep/Chili?

98 responses



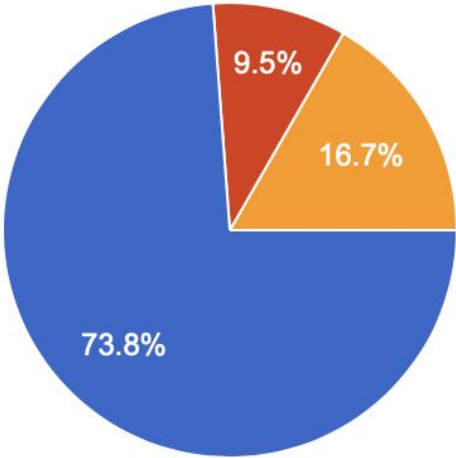
## What type of lodging are you staying in?

42 responses



# Are you staying on the Island on your trip?

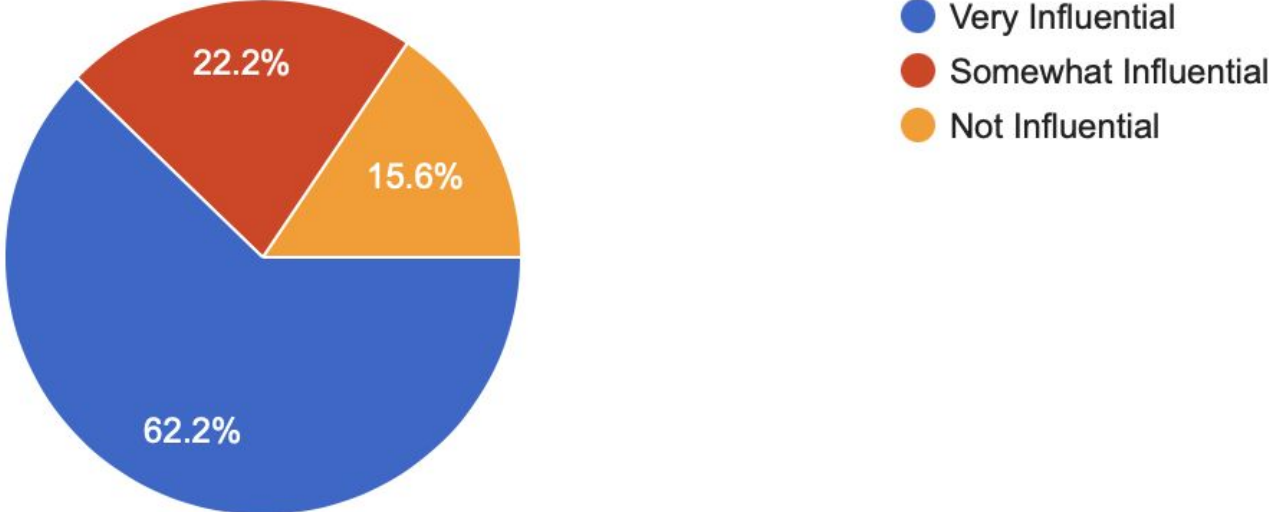
42 responses



- Yes
- No, I'm staying in the Bluffton Area
- No, I'm staying farther away

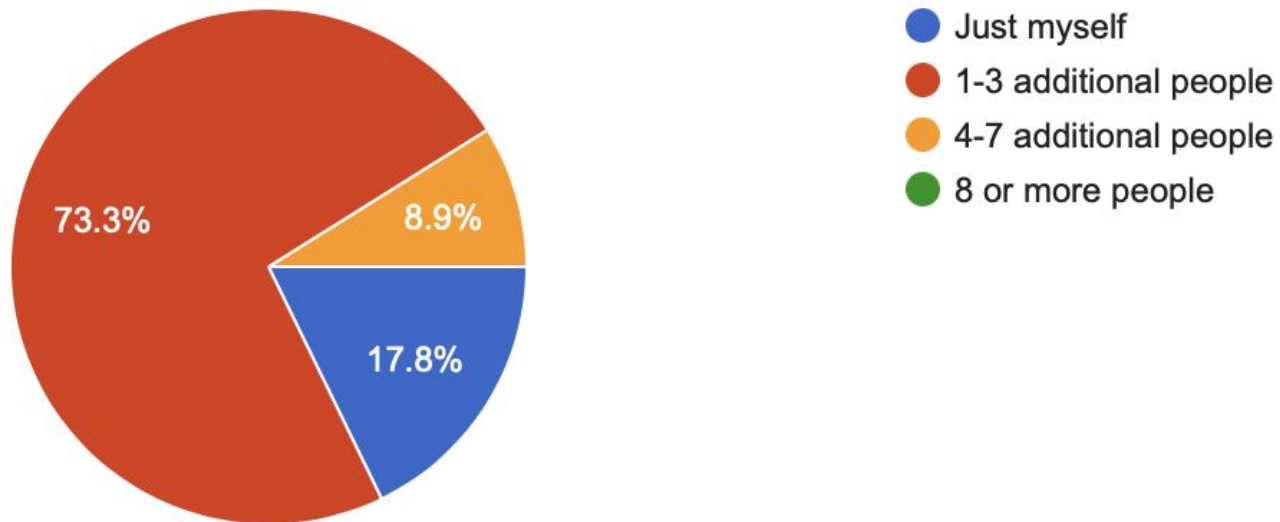
# How influential was Jeep Island/Chili Cookoff when planning your trip?

45 responses



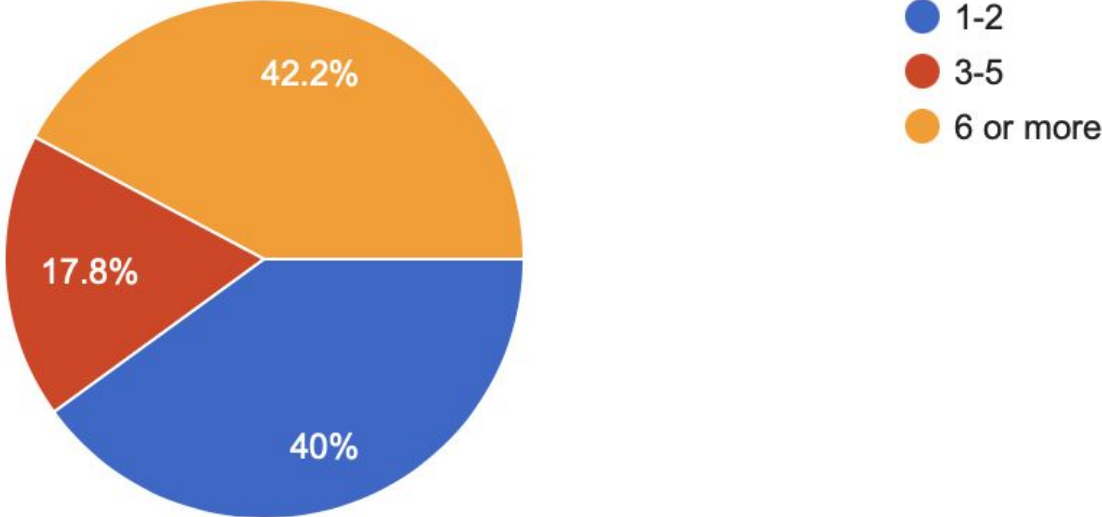
## How many people are your financially responsible for during this trip?

45 responses



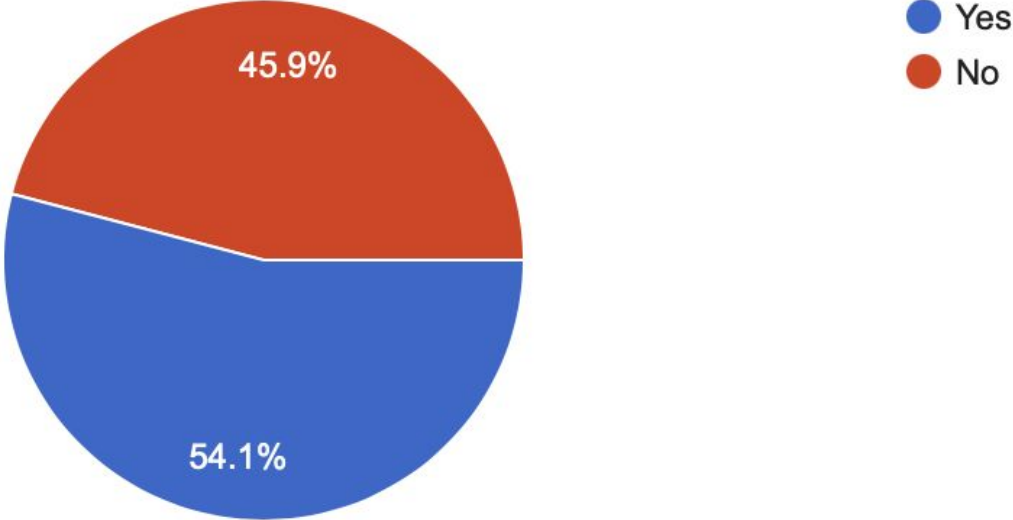
# Including this visit, how many trips have you taken to Hilton Head?

45 responses



# Do you live in the Hilton Head/Bluffton Area?

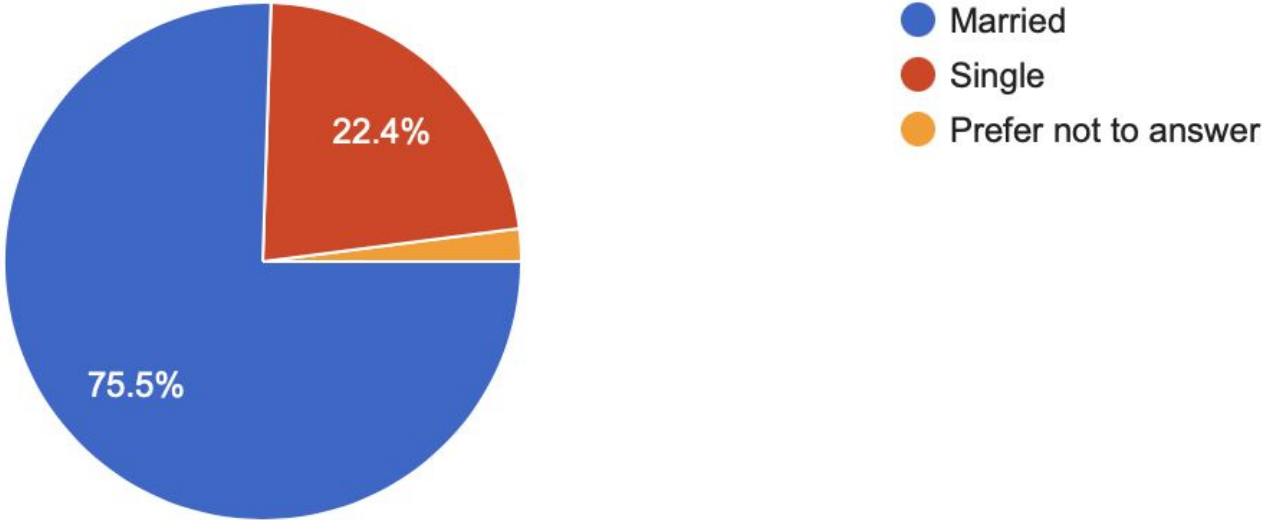
98 responses





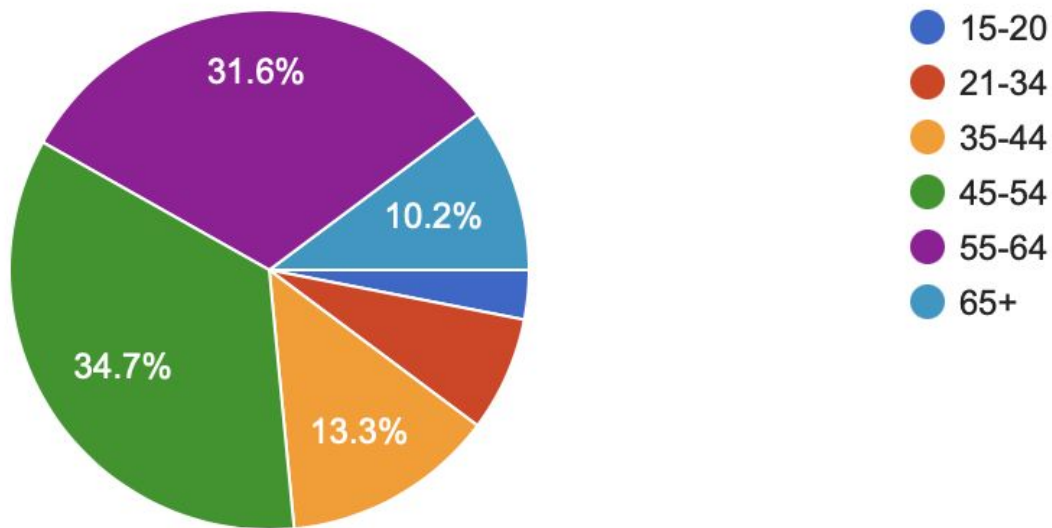
# What is your marital status?

98 responses



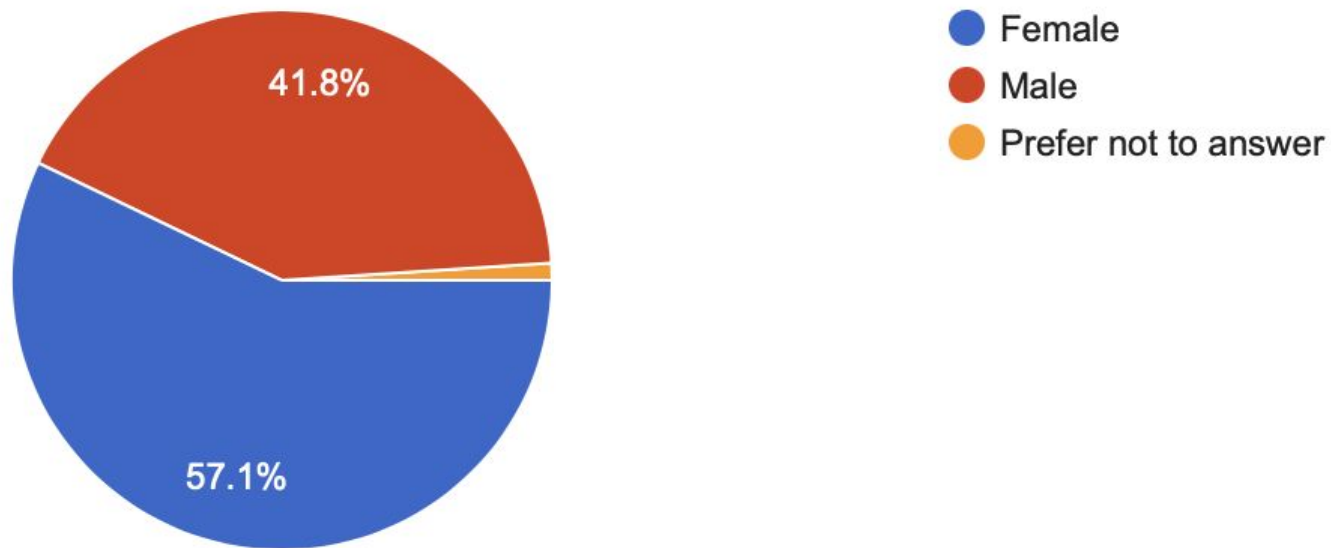
## What is your age?

98 responses



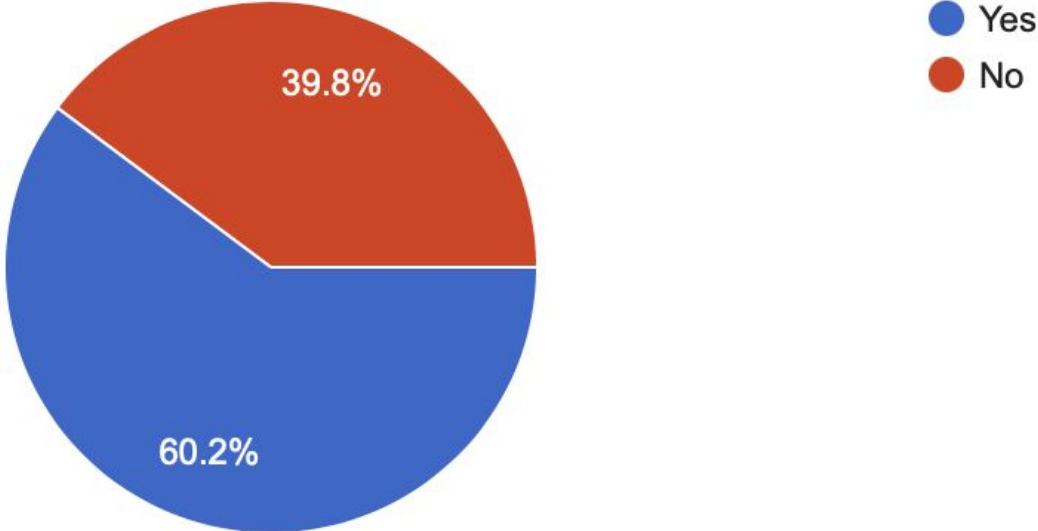
## What is your gender?

98 responses



# Did you know Jeep Island is a fundraiser for the Island Rec Children's Scholarship Fund?

98 responses

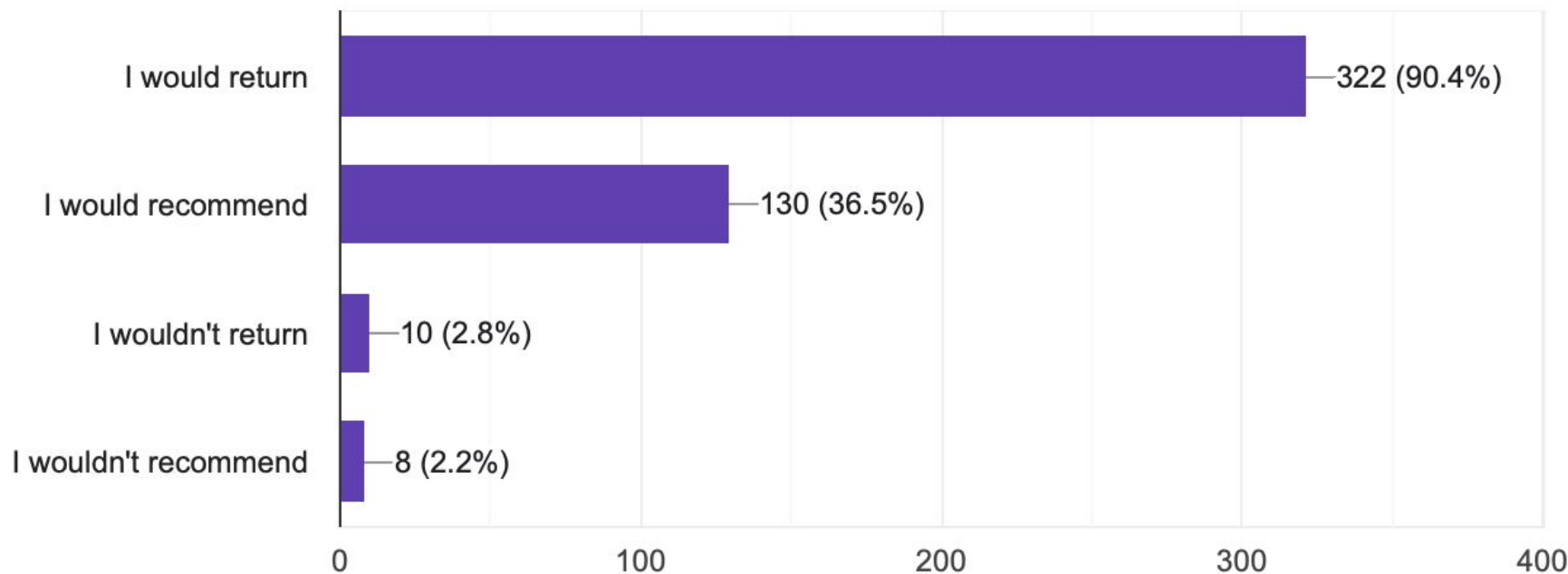


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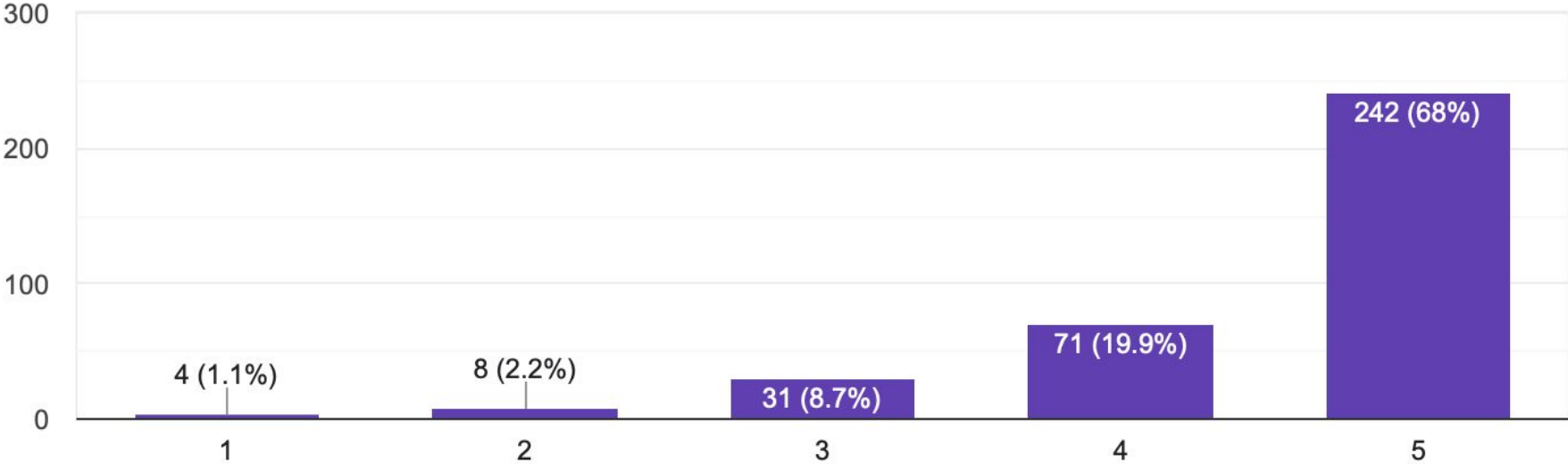
## Would you recommend or return to Oyster Festival?

356 responses



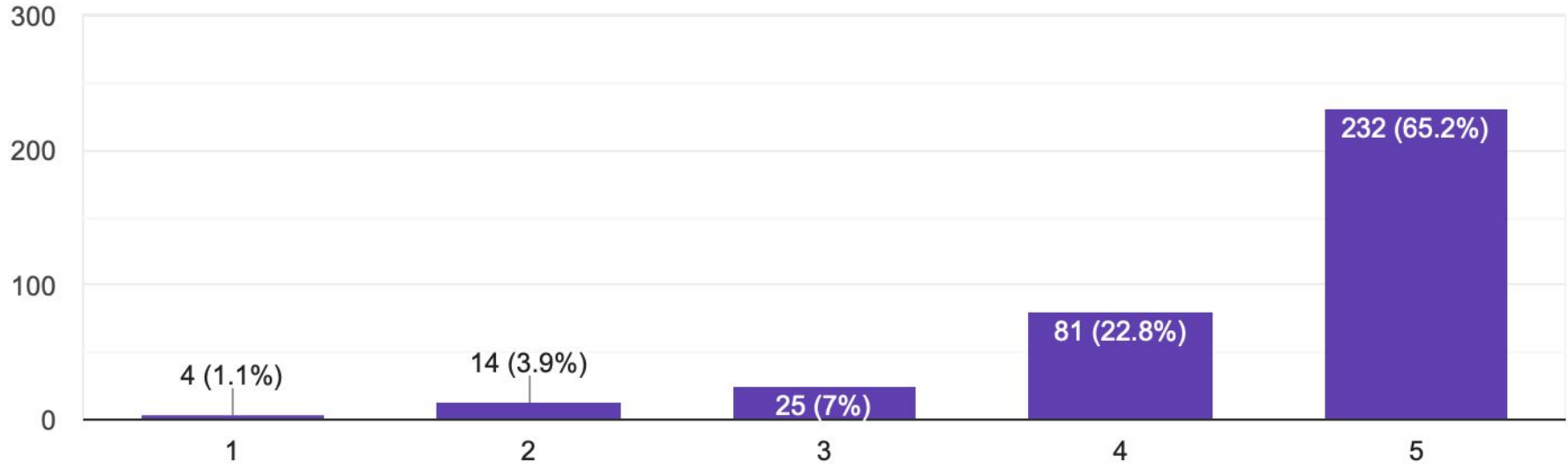
# How would you rate the OVERALL VALUE of Oyster Festival?

356 responses



# How would you rate the crowdfow of Oyster Festival?

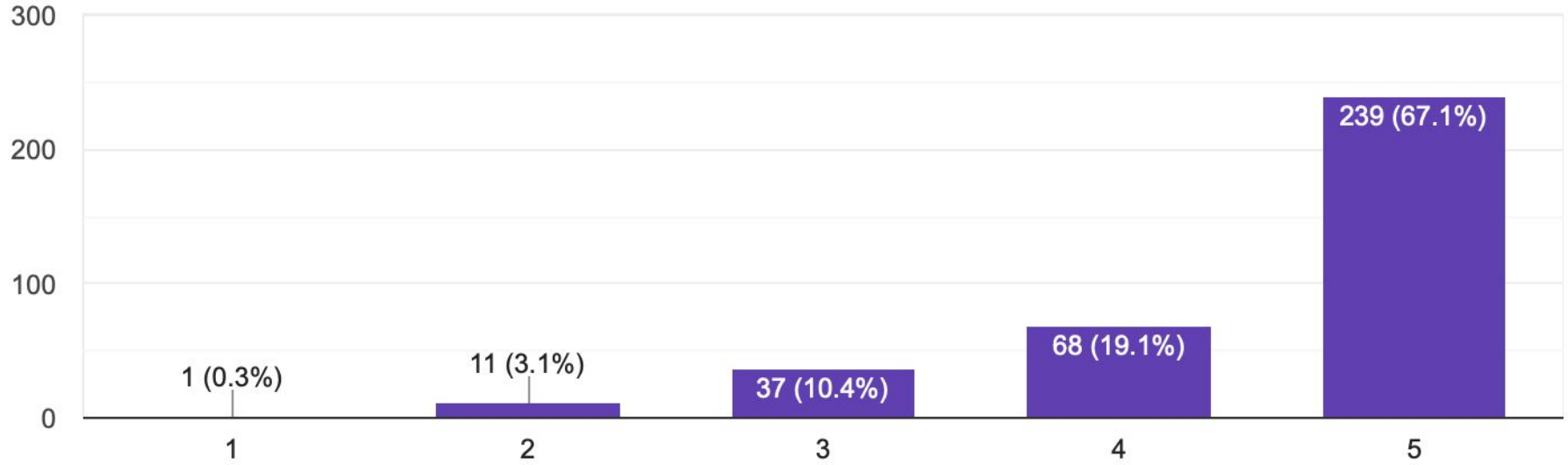
356 responses





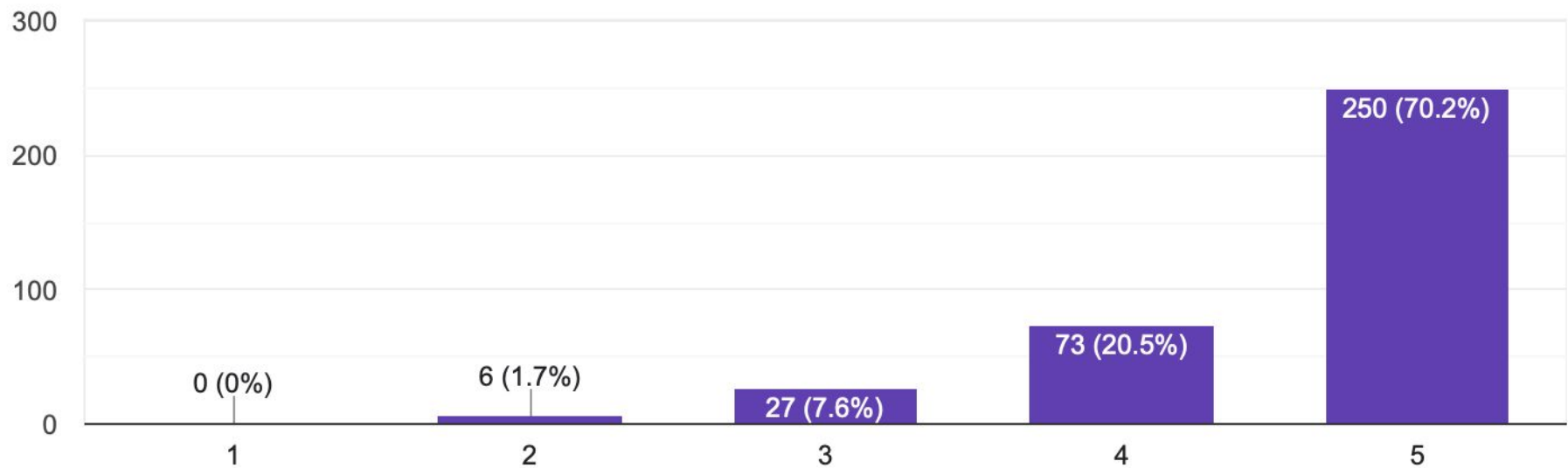
# How would you rate the seating and layout of Oyster Festival?

356 responses



## How would you rate the parking of Oyster Festival?

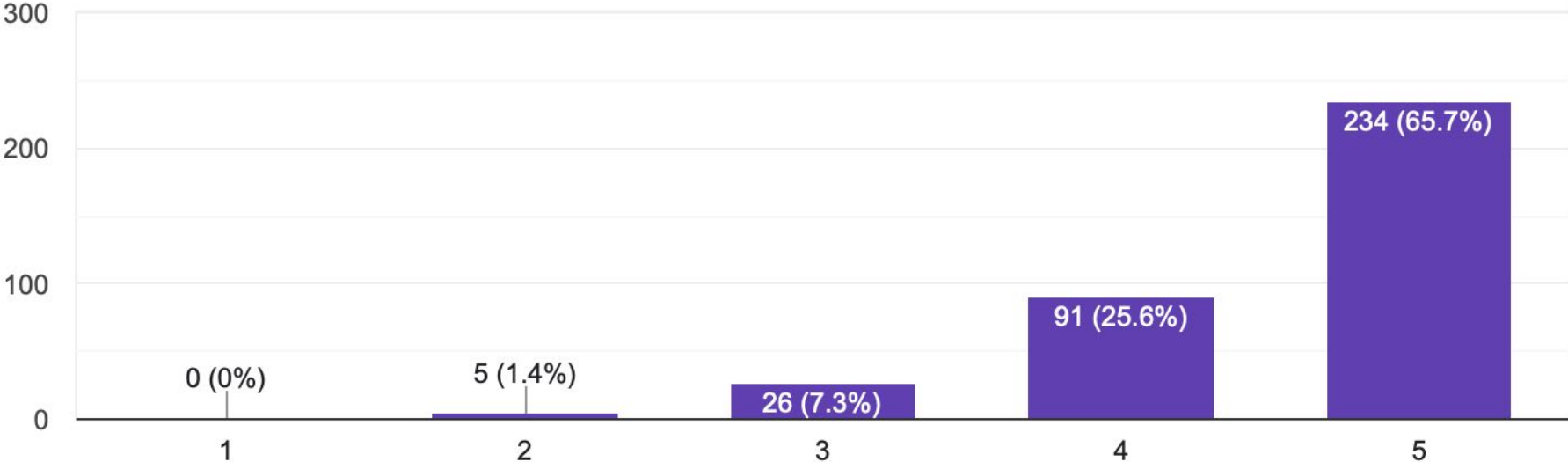
356 responses



# How would you rate the quality of the food of Oyster Festival?

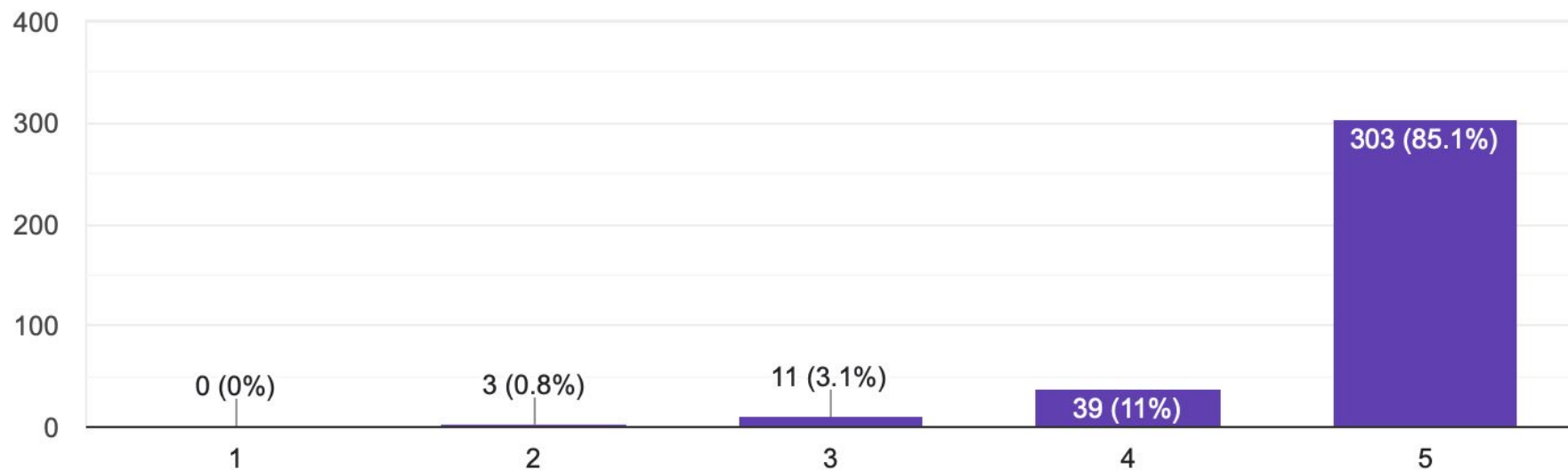


356 responses



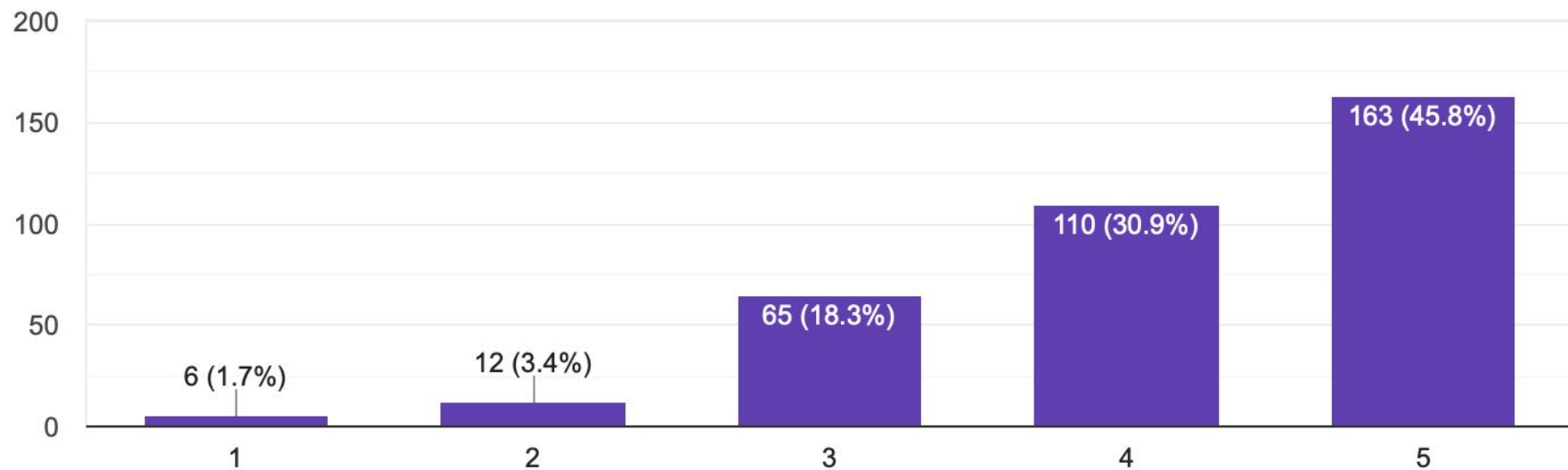
## How would you rate the staff friendliness of Oyster Festival?

356 responses



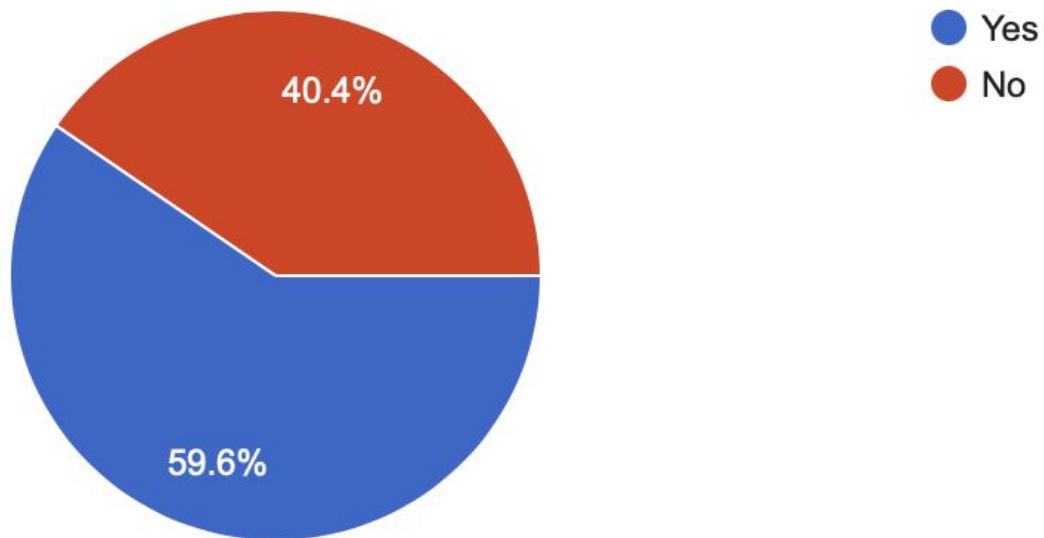
## How would you rate the cost/pricing of Oyster Festival?

356 responses



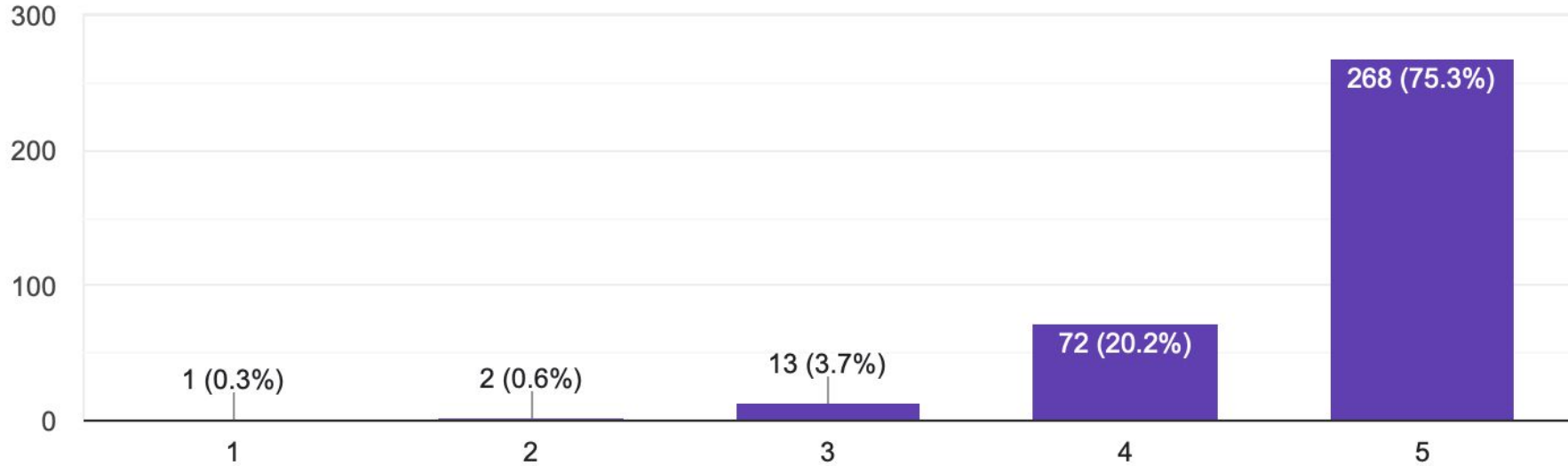
# Did you know Oyster Festival is a fundraiser for the Island Rec Children's Scholarship Fund?

356 responses



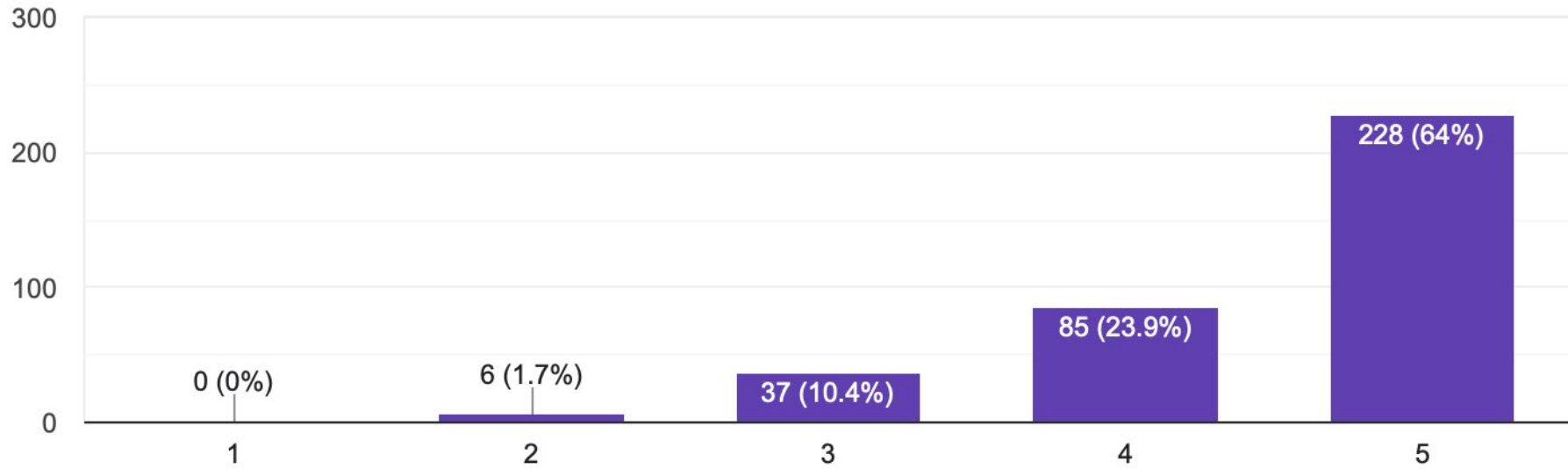
# How would you rate the ambiance/location(s) of Oyster Festival?

356 responses



## How would you rate the music at Oyster Festival?

356 responses

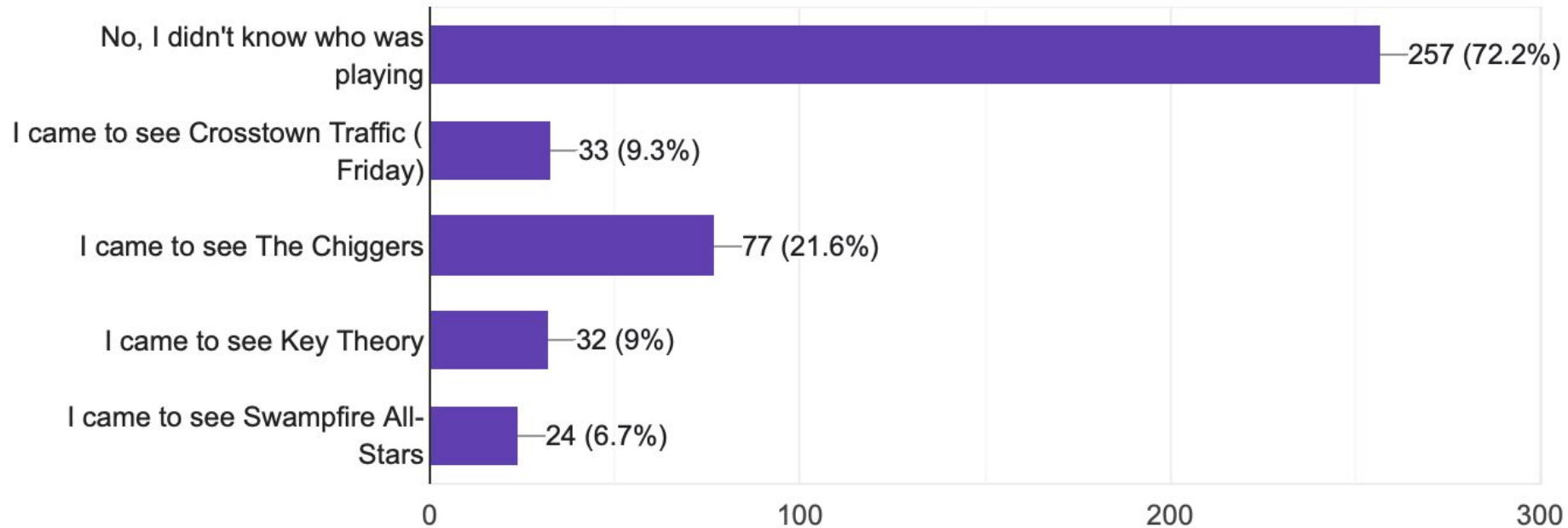






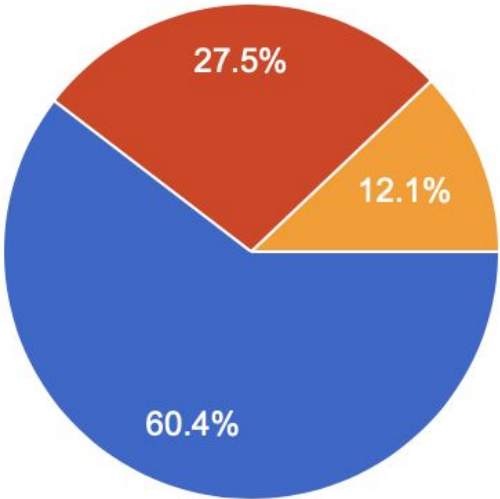
## Did you come to see any of the bands?

356 responses



# Was this your first time at Oyster Festival?

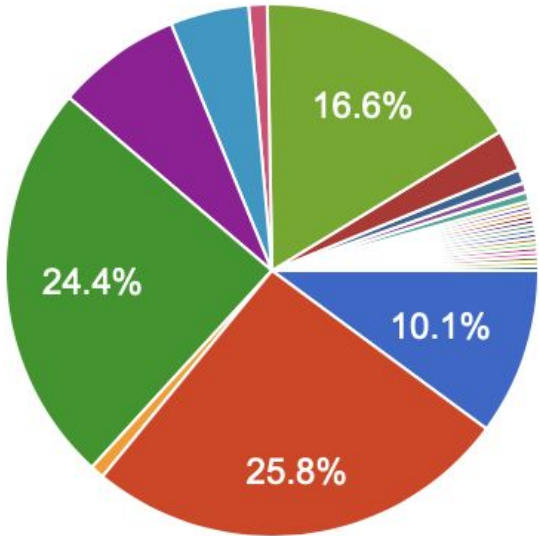
356 responses



- Yes
- No, I've attended 1-4 times before
- No, I've attended 5+ times

# How did you first learn about Oyster Festival?

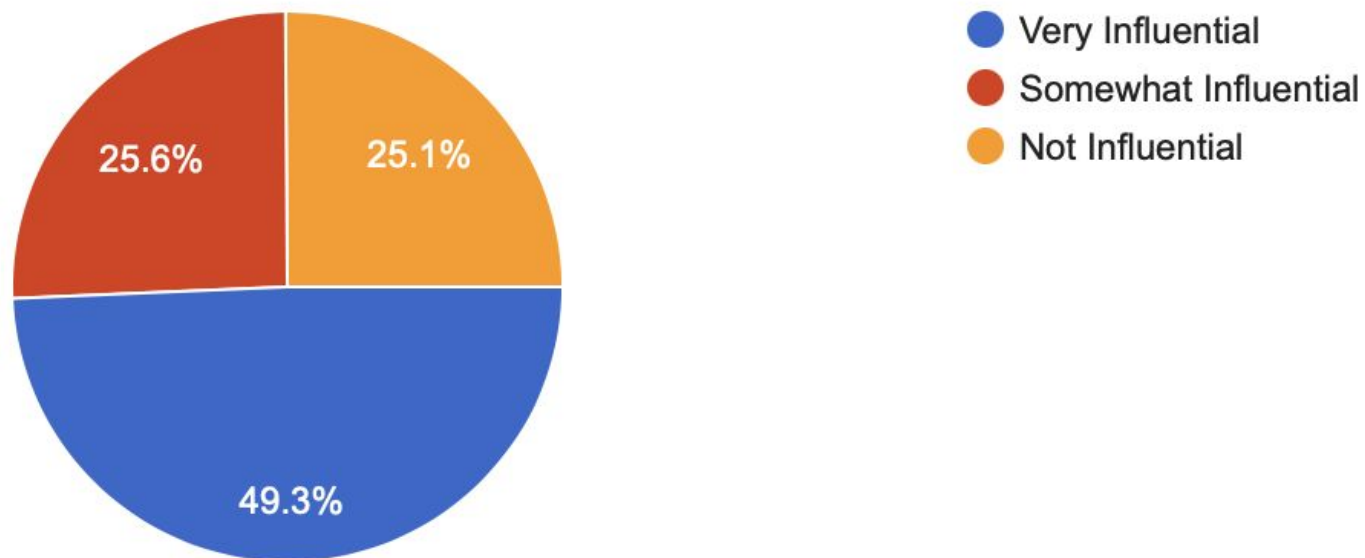
356 responses



- Walk Up
- I've come a previous year
- News Coverage
- Social Media
- Online Search
- Online Advertisement
- Email Marketing
- Word of Mouth

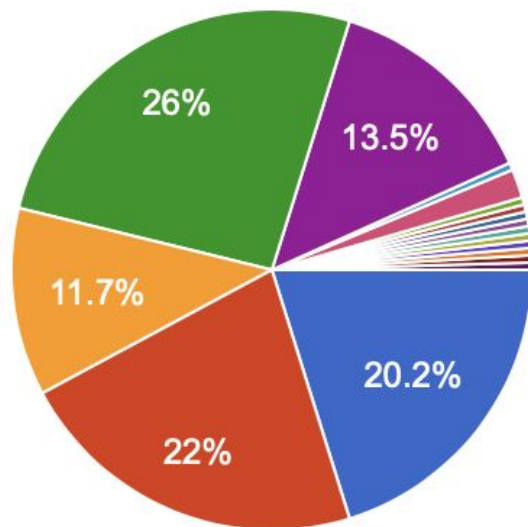
## How influential was Oyster Festival when planning your trip?

223 responses



# What type of lodging are you staying in?

223 responses

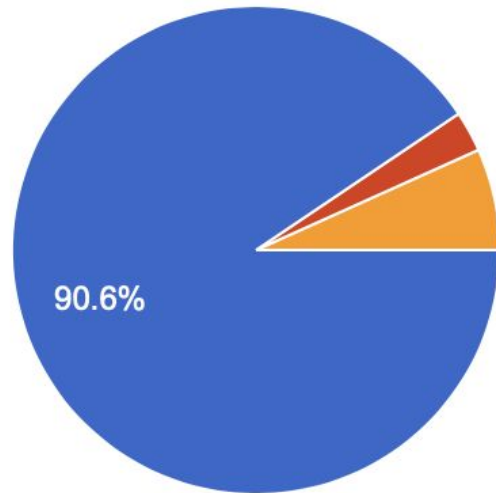


- Rental Property
- Timeshare Property
- A Second Property (I own it)
- Hotel
- w/ Friends or Relatives
- Motel or RV Park
- Home
- Apartment

▲ 1/3 ▼

## Are you staying on the Island on your trip?

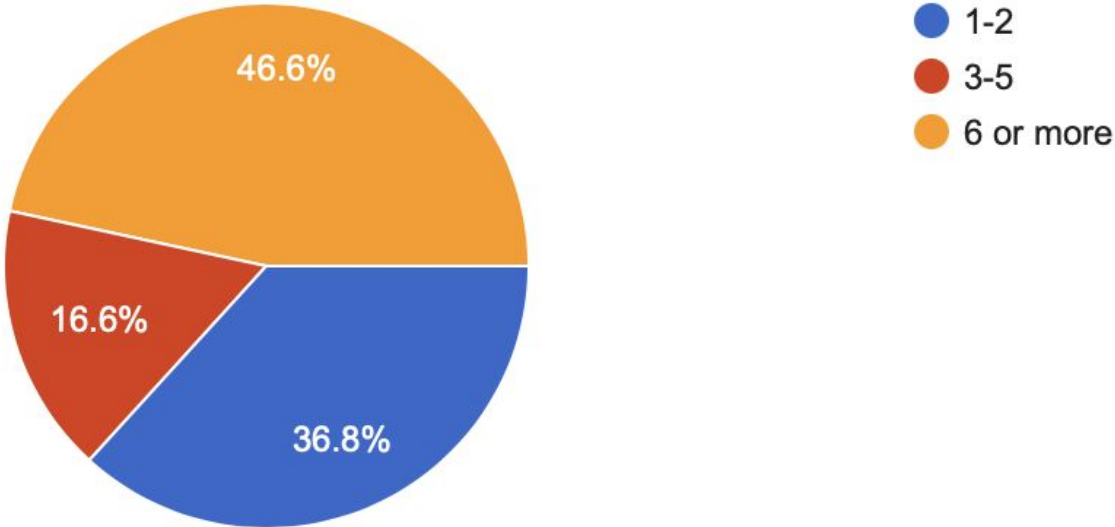
223 responses



- Yes
- No, I'm staying in the Bluffton Area
- No, I'm staying farther away

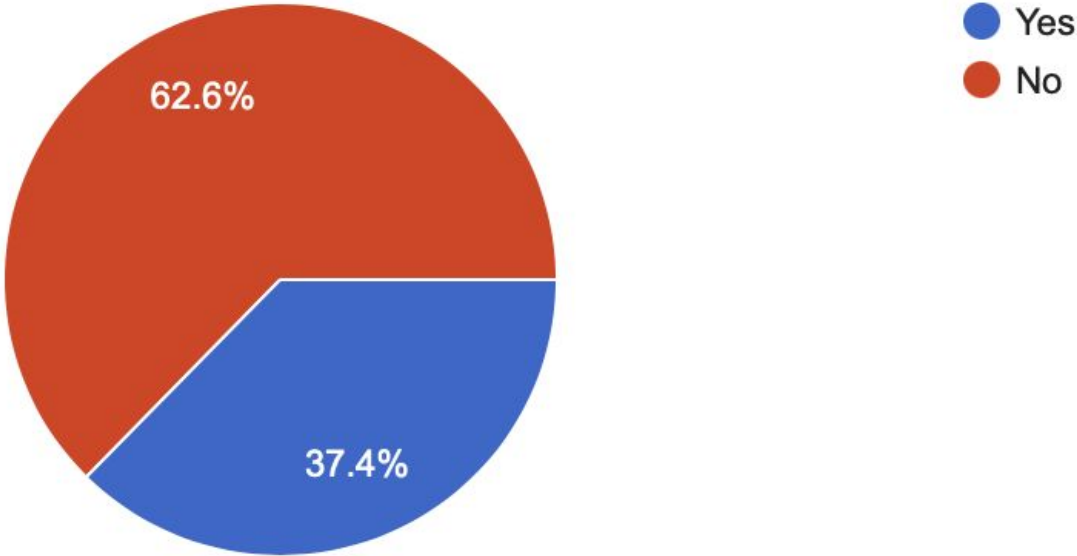
# Including this visit, how many trips have you taken to Hilton Head?

223 responses



# Do you live in the Hilton Head/Bluffton Area?

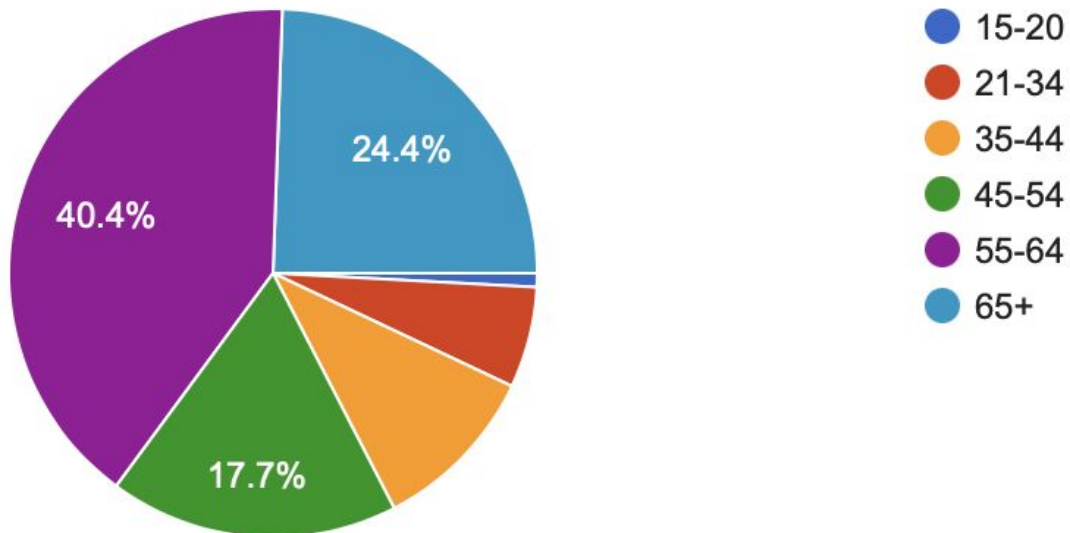
356 responses





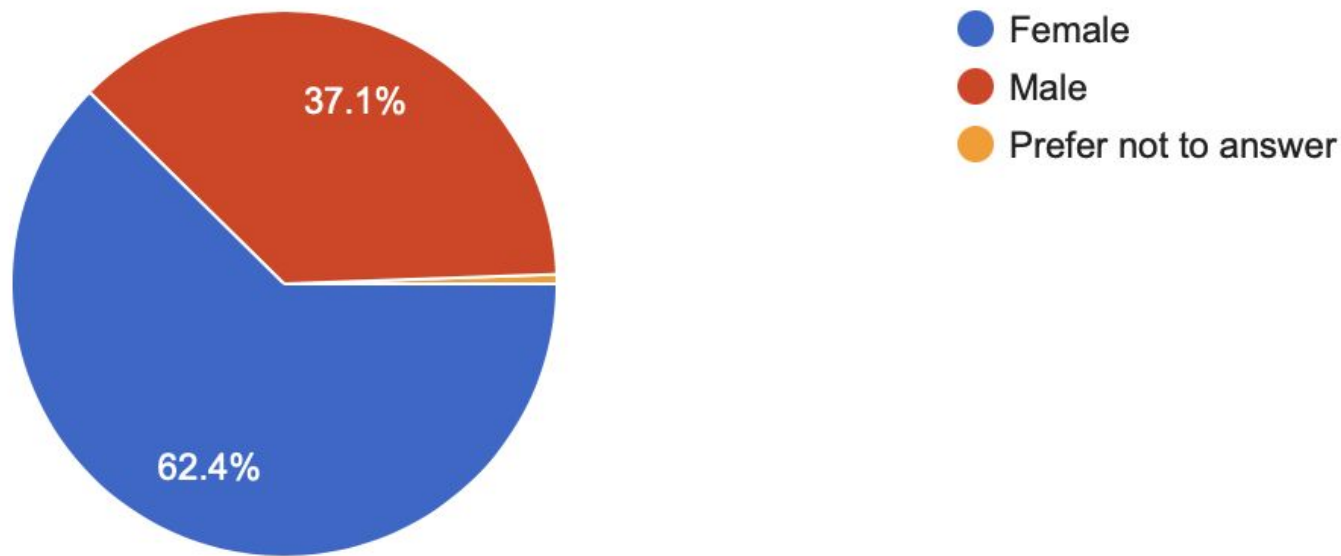
# What is your age?

356 responses



## What is your gender?

356 responses

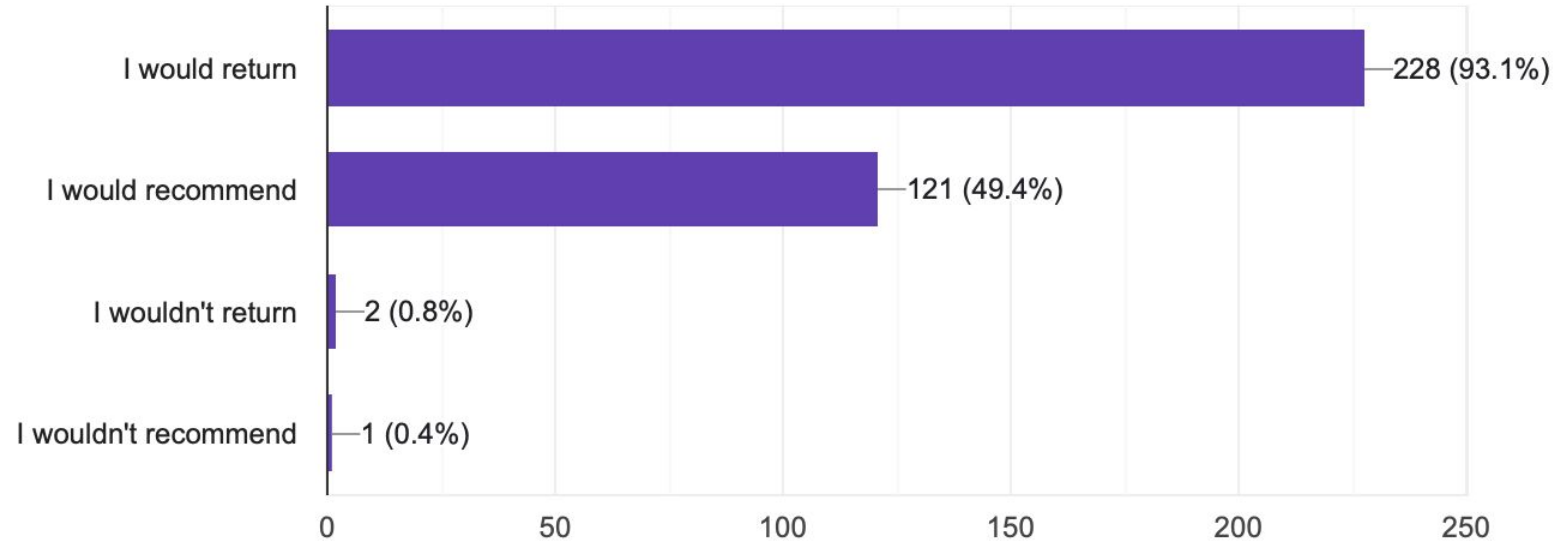




## Would you recommend or return to Wingfest?



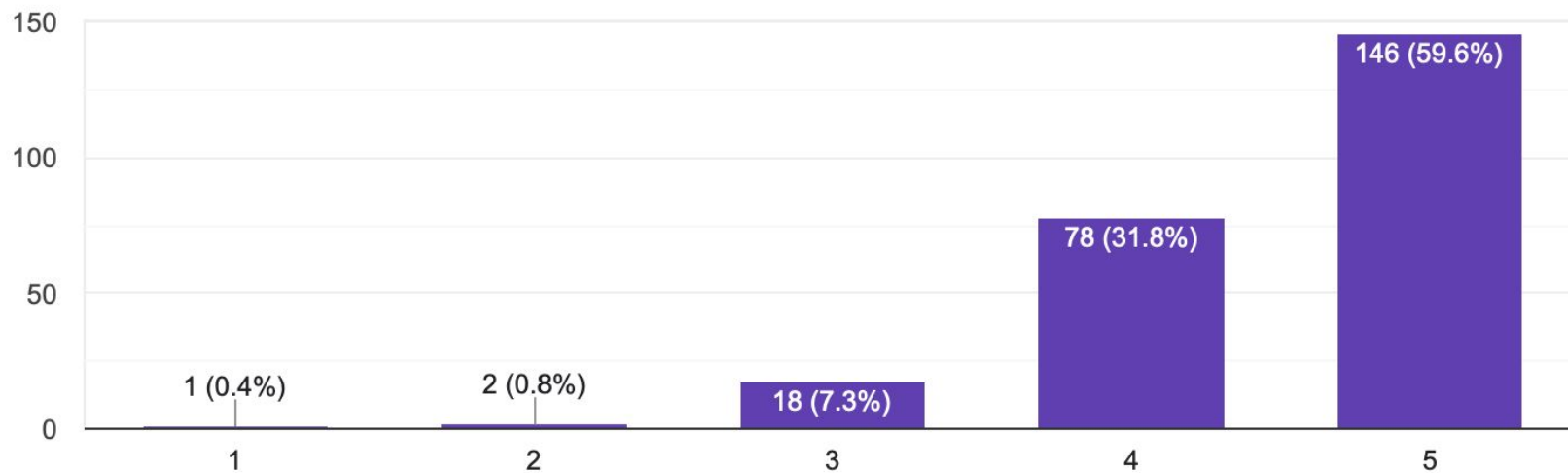
245 responses



## How would you rate the OVERALL VALUE of Wingfest?

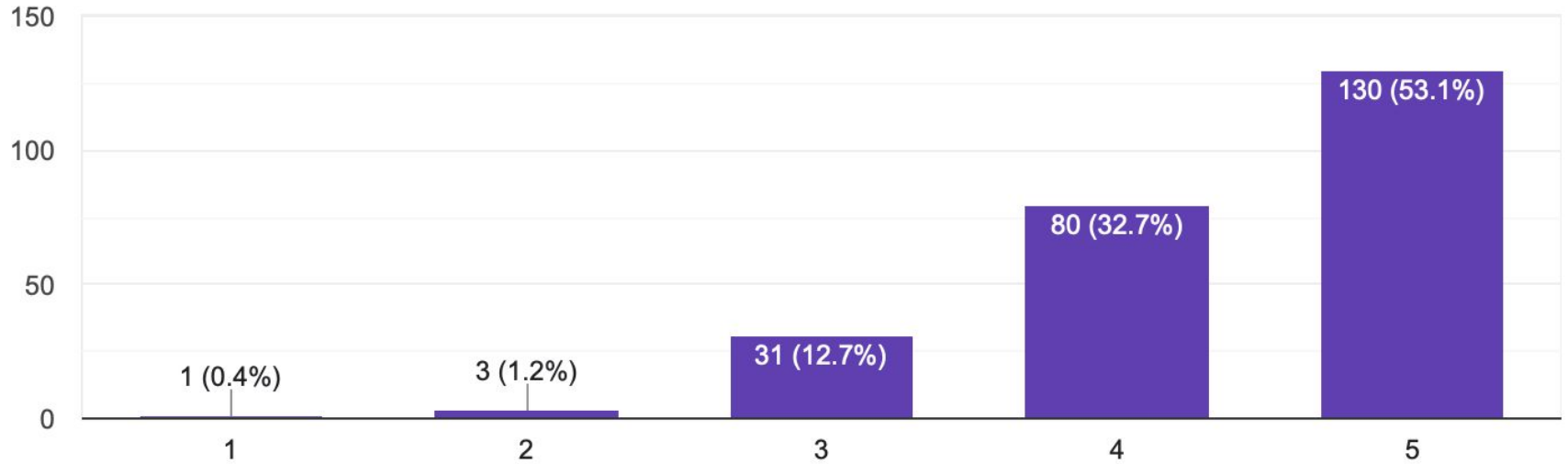


245 responses



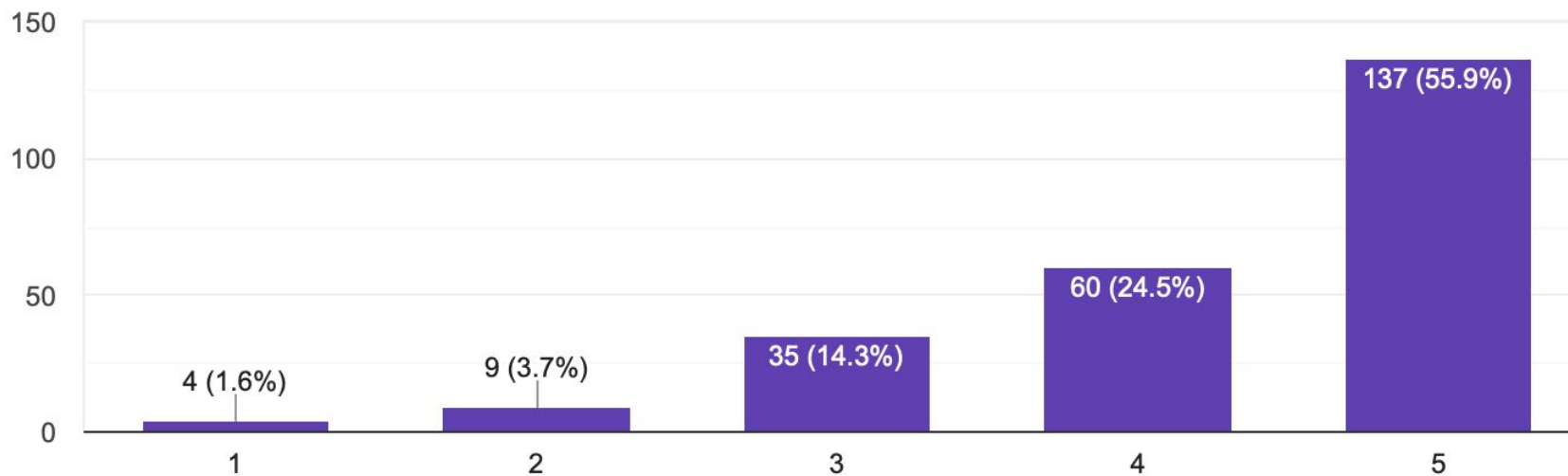
## How would you rate the crowdfow of Wingfest?

245 responses



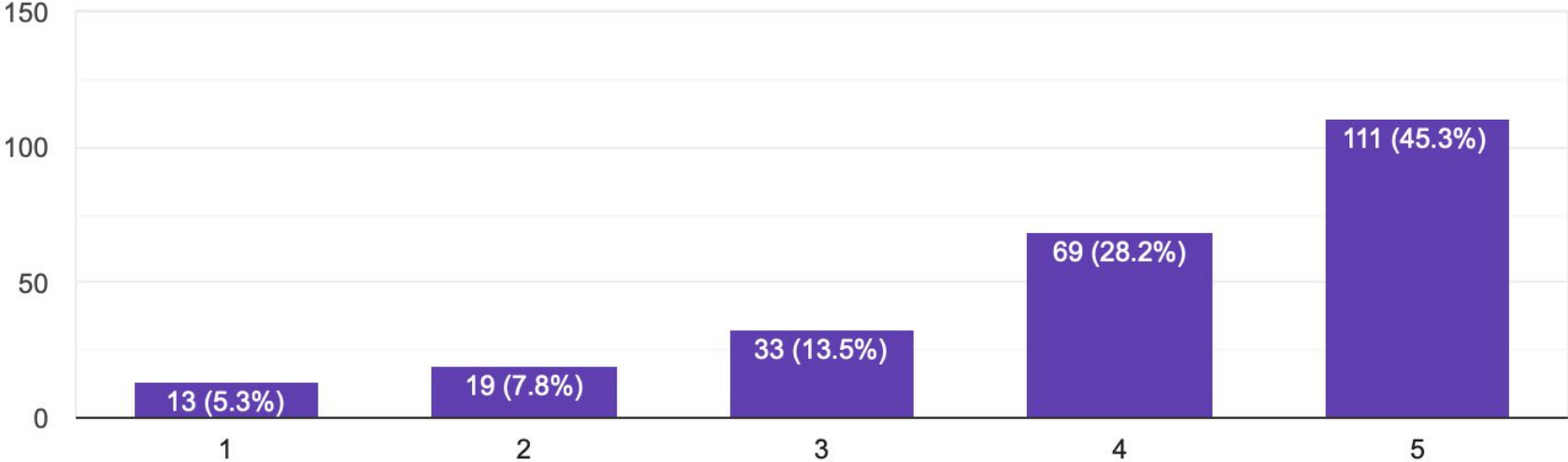
## How would you rate the seating and layout of Wingfest?

245 responses



# How would you rate the parking of Wingfest?

245 responses

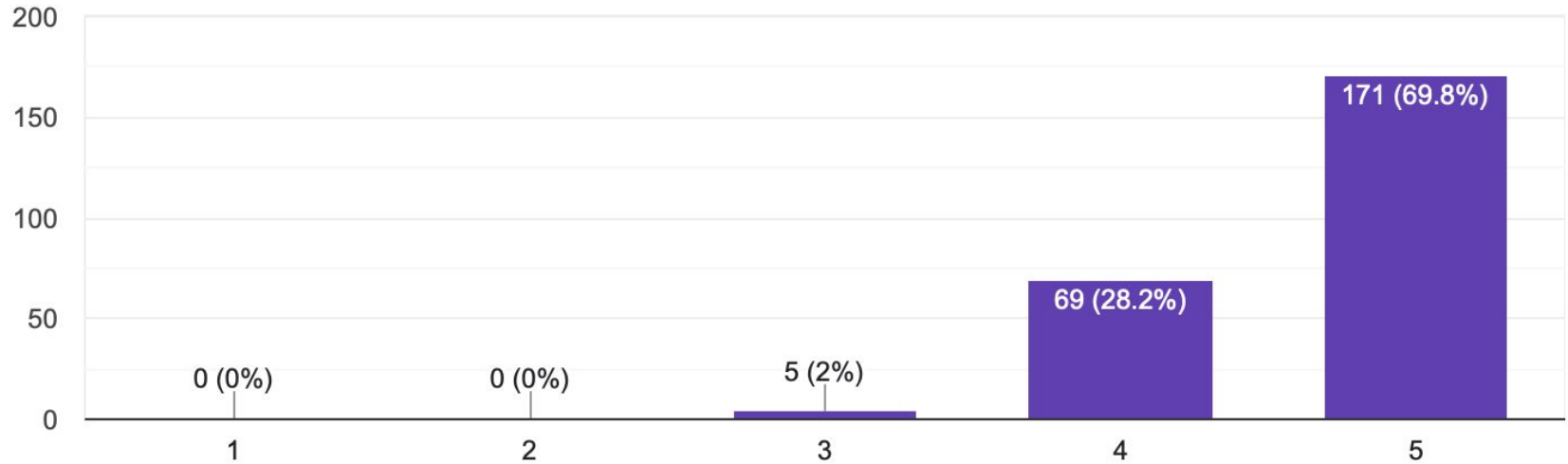




## How would you rate the quality of the food of Wingfest?

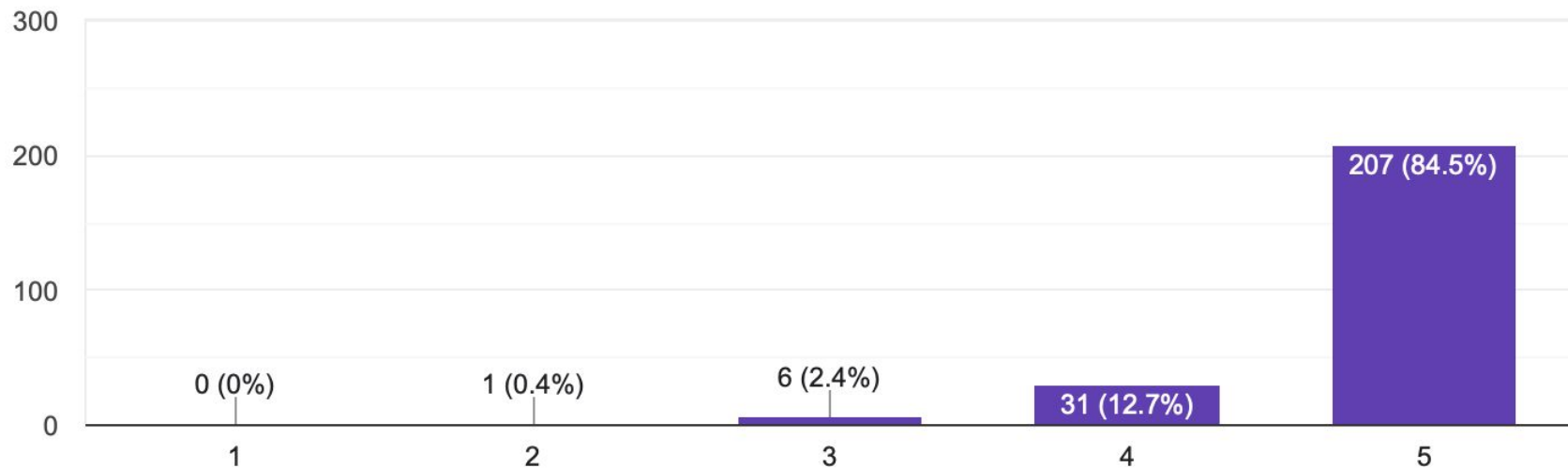


245 responses



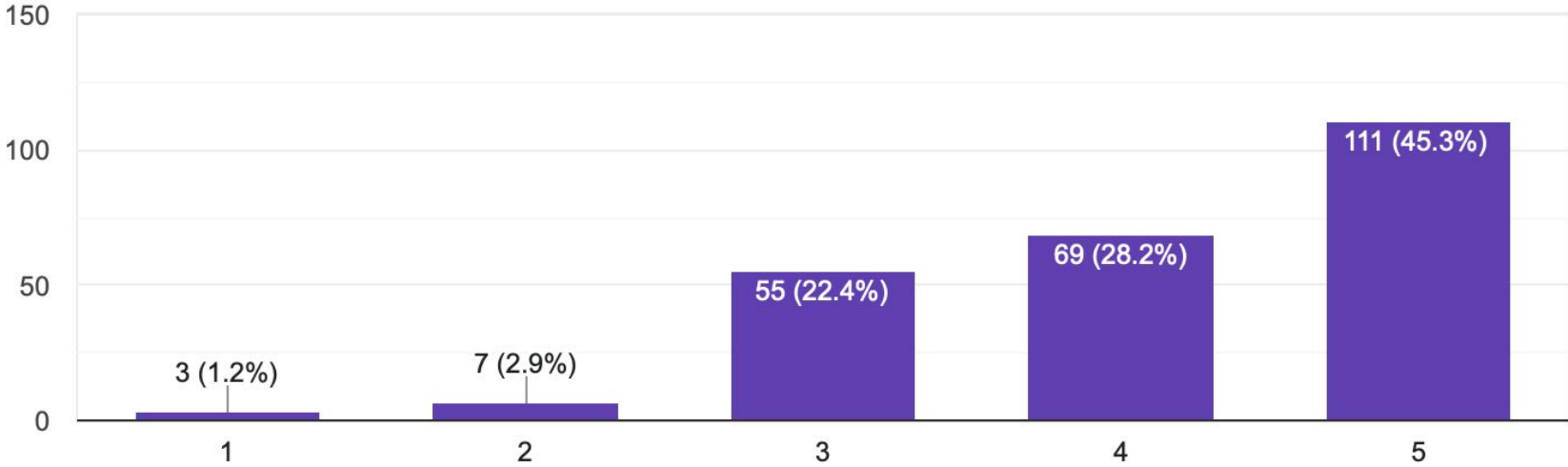
## How would you rate the staff friendliness of Wingfest?

245 responses



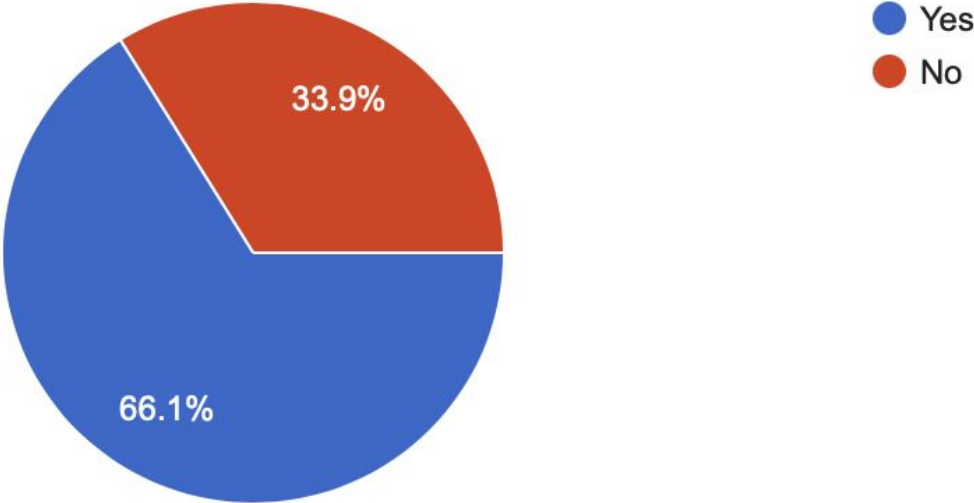
# How would you rate the cost/pricing of Wingfest?

245 responses



# Did you know Wingfest is a fundraiser for the Island Rec Children's Scholarship Fund?

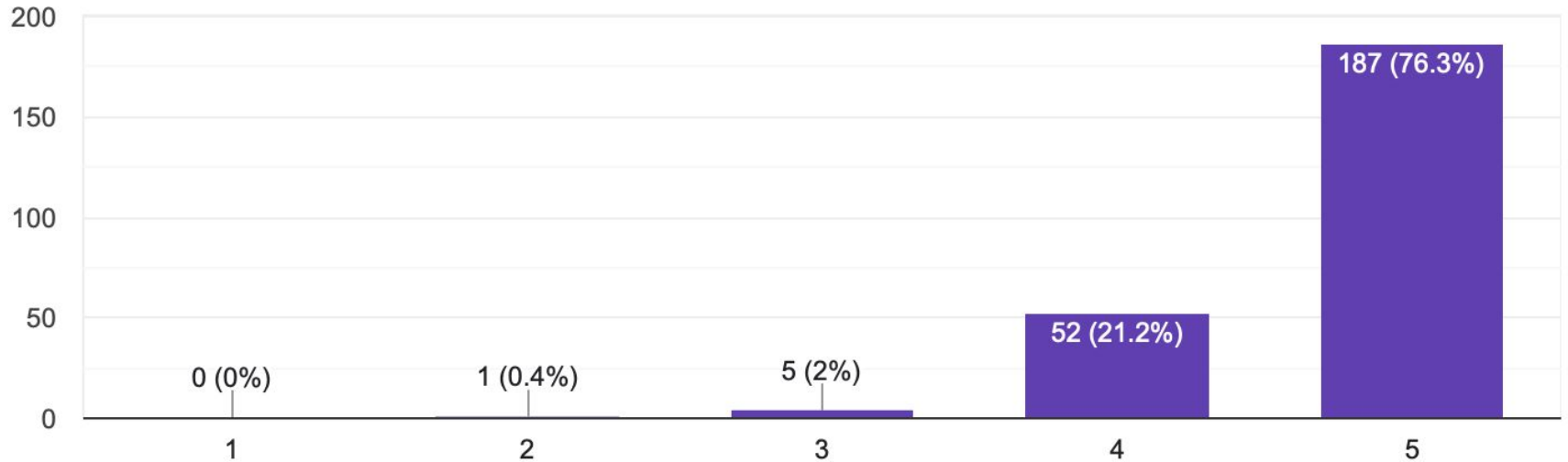
245 responses



## How would you rate the ambiance/location(s) of Wingfest?



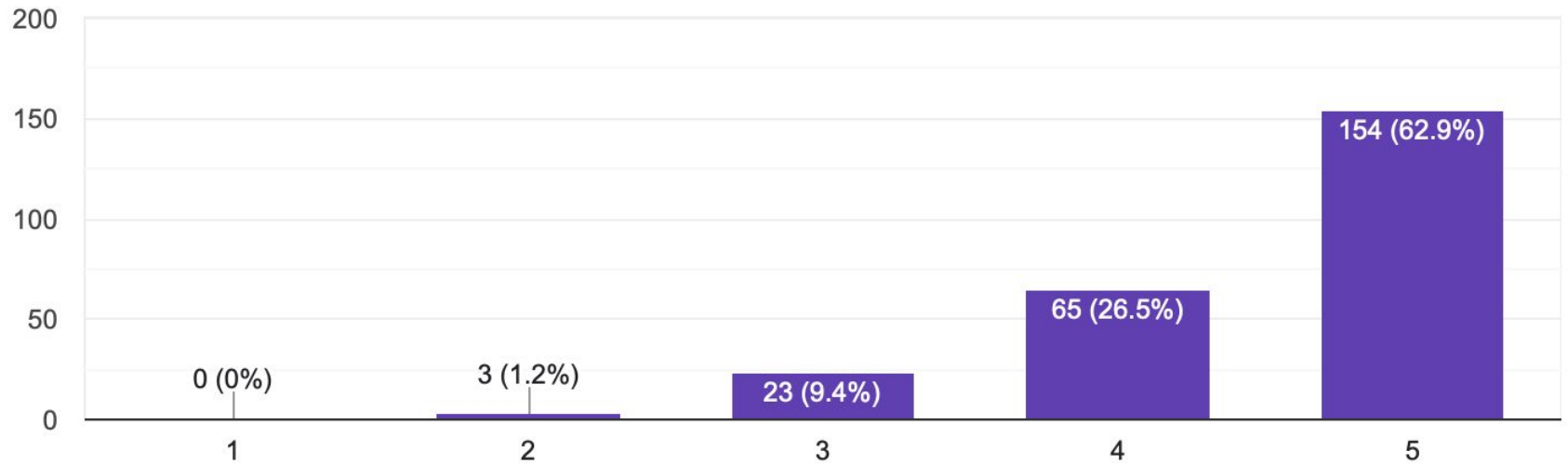
245 responses



## How would you rate the music at Wingfest?



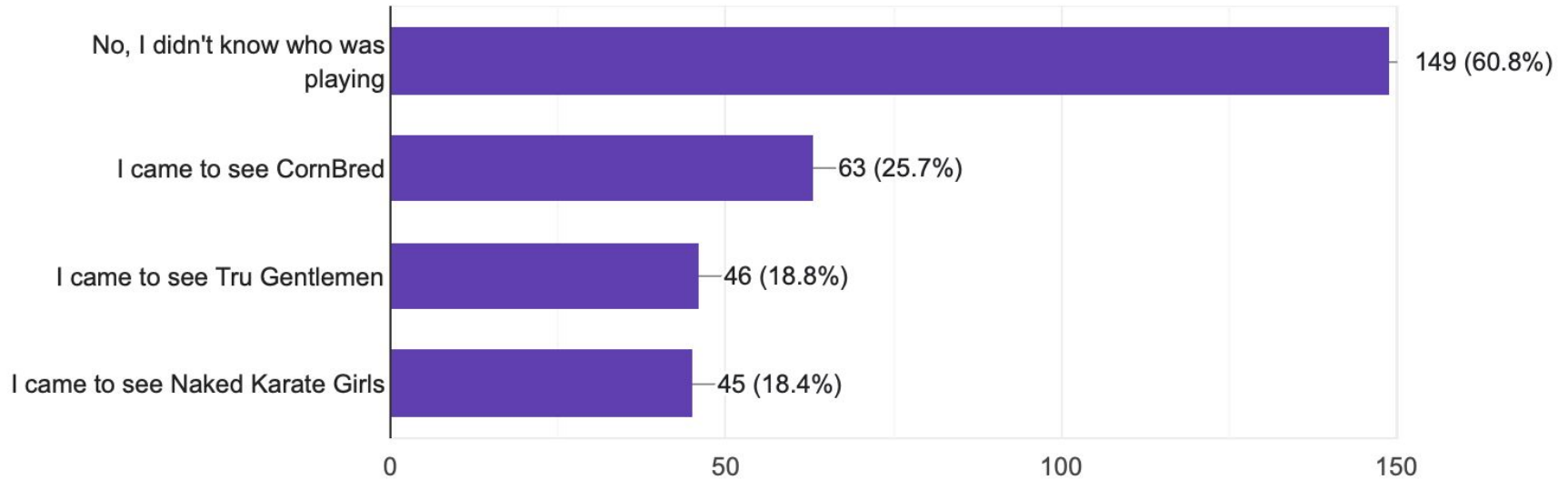
245 responses



## Did you come to see any of the bands?

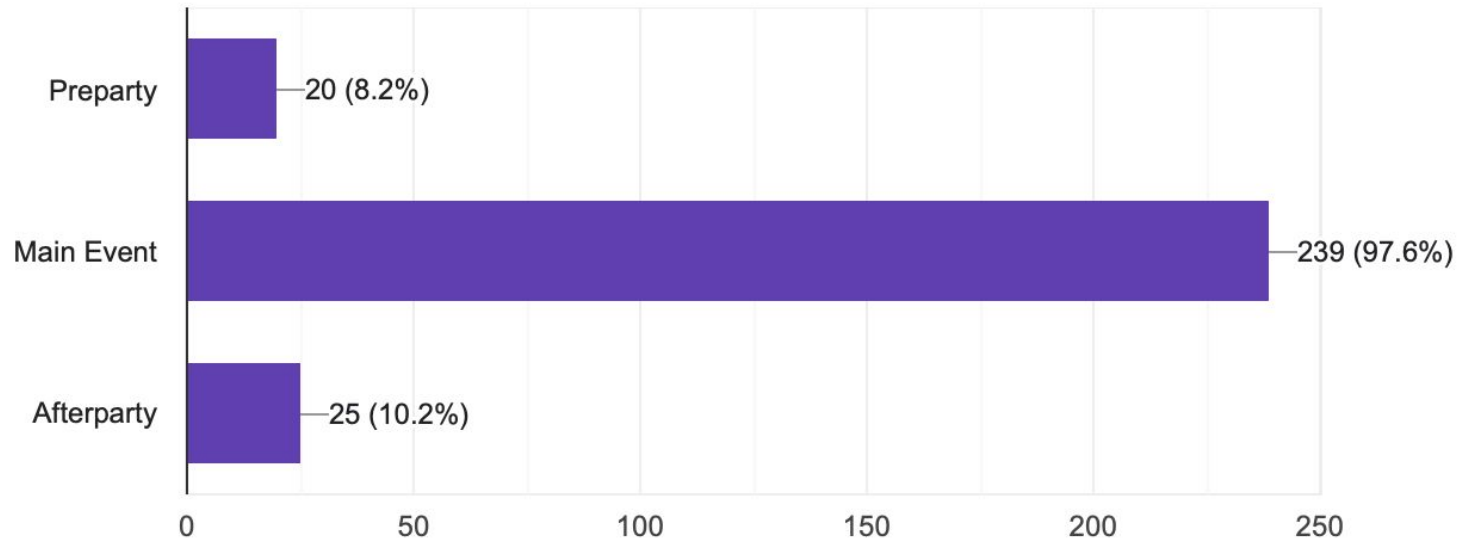


245 responses



## What event(s) did/are you attending?

245 responses

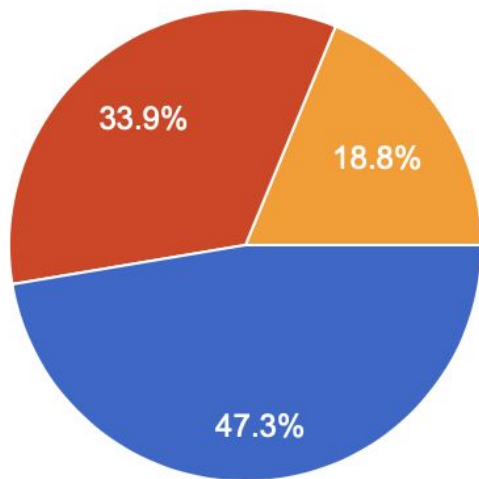






## Was this your first time at Wingfest?

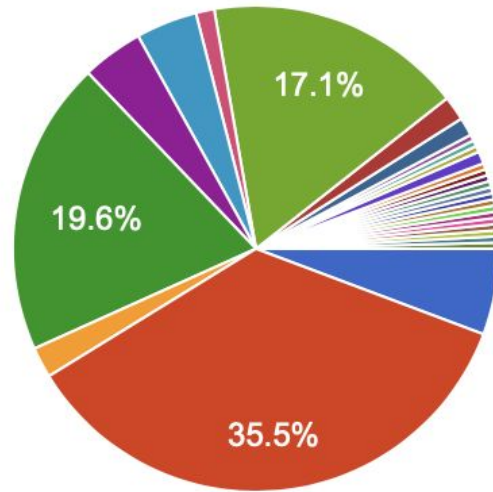
245 responses



- Yes
- No, I've attended 1-4 times before
- No, I've attended 5+ times

## How did you first learn about Wingfest?

245 responses

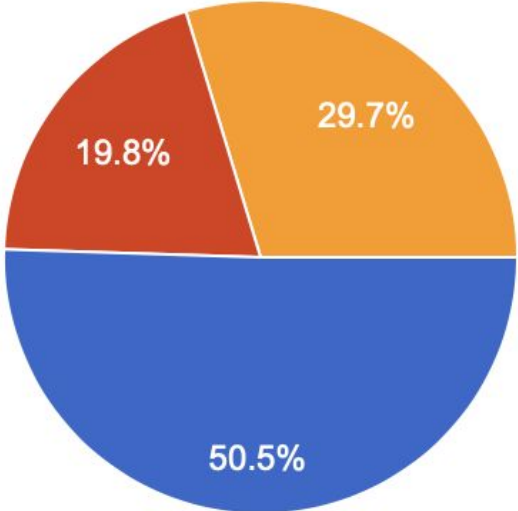


- Walk Up
- I've come a previous year
- News Coverage
- Social Media
- Online Search
- Online Advertisement
- Email Marketing
- Word of Mouth

▲ 1/4 ▼

# How influential was Wingfest when planning your trip?

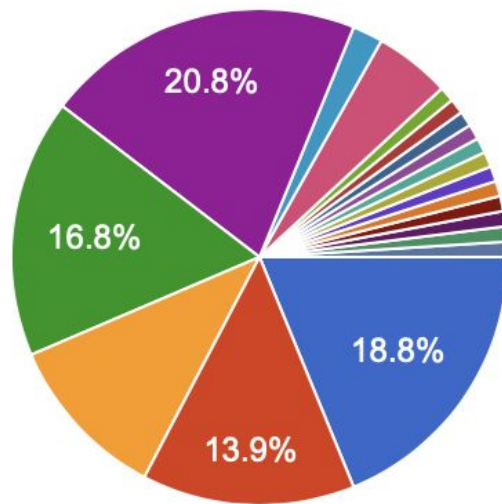
101 responses



- Very Influential
- Somewhat Influential
- Not Influential

## What type of lodging are you staying in?

101 responses

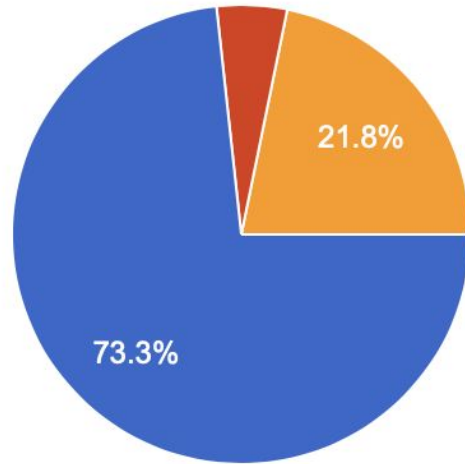


- Rental Property
- Timeshare Property
- A Second Property (I own it)
- Hotel
- w/ Friends or Relatives
- Motel or RV Park
- Home
- Own a condo in shipyard

▲ 1/3 ▼

## Are you staying on the Island on your trip?

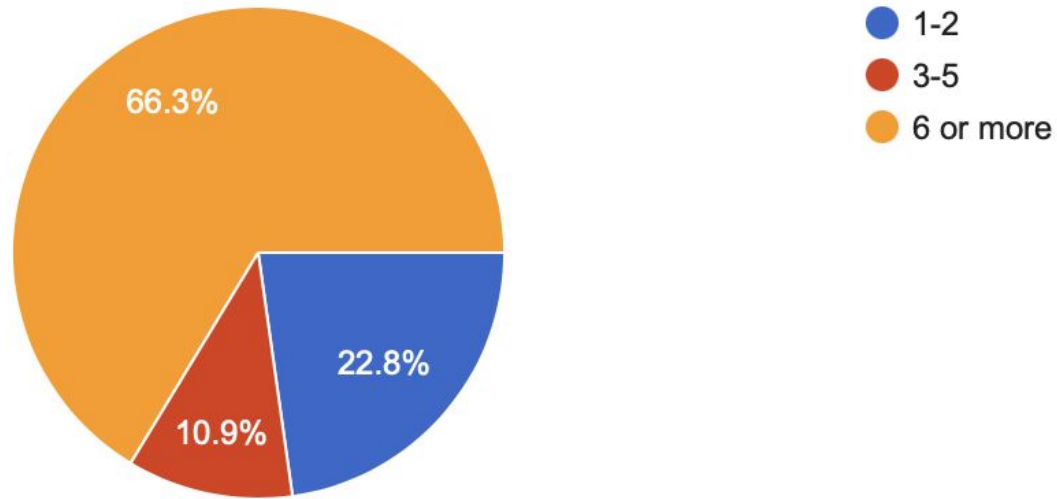
101 responses



- Yes
- No, I'm staying in the Bluffton Area
- No, I'm staying farther away

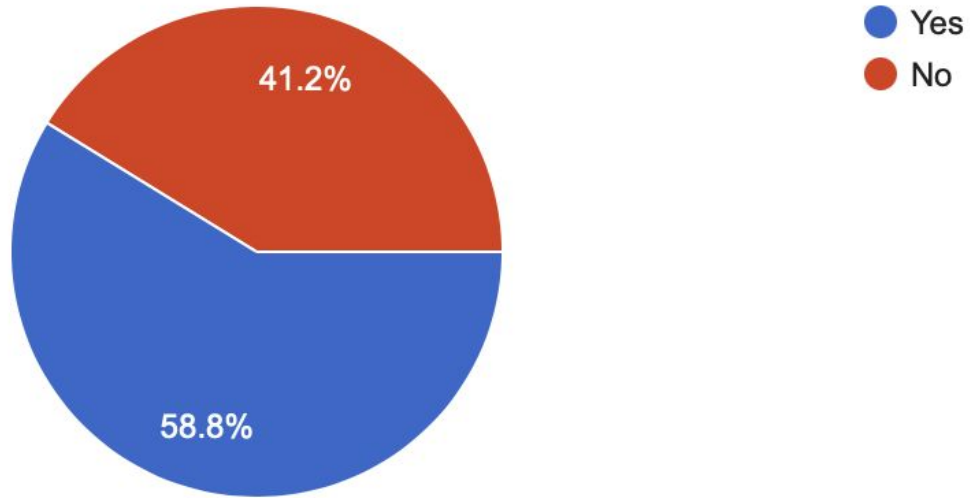
## Including this visit, how many trips have you taken to Hilton Head?

101 responses



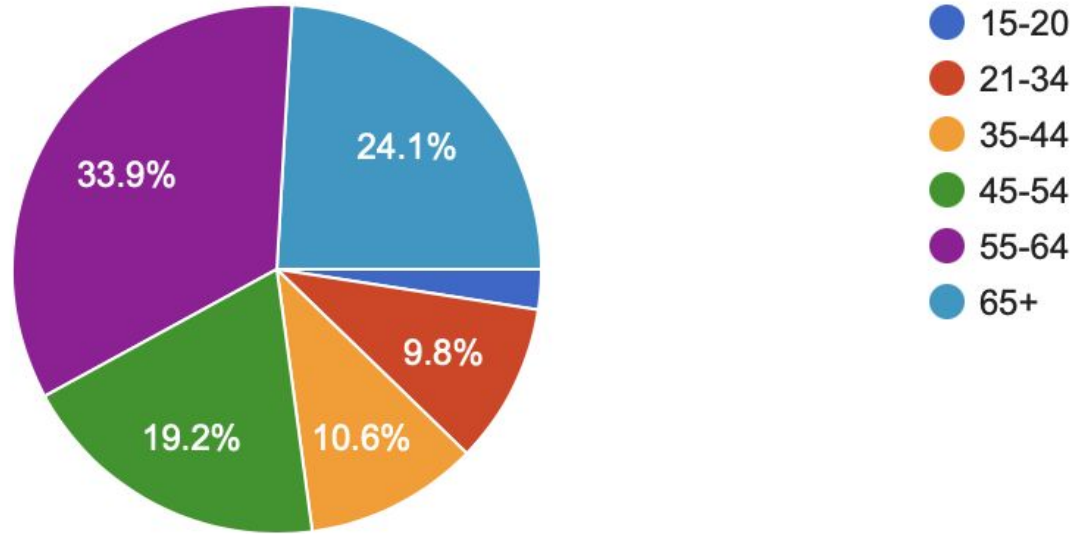
## Do you live in the Hilton Head/Bluffton Area?

245 responses



## What is your age?

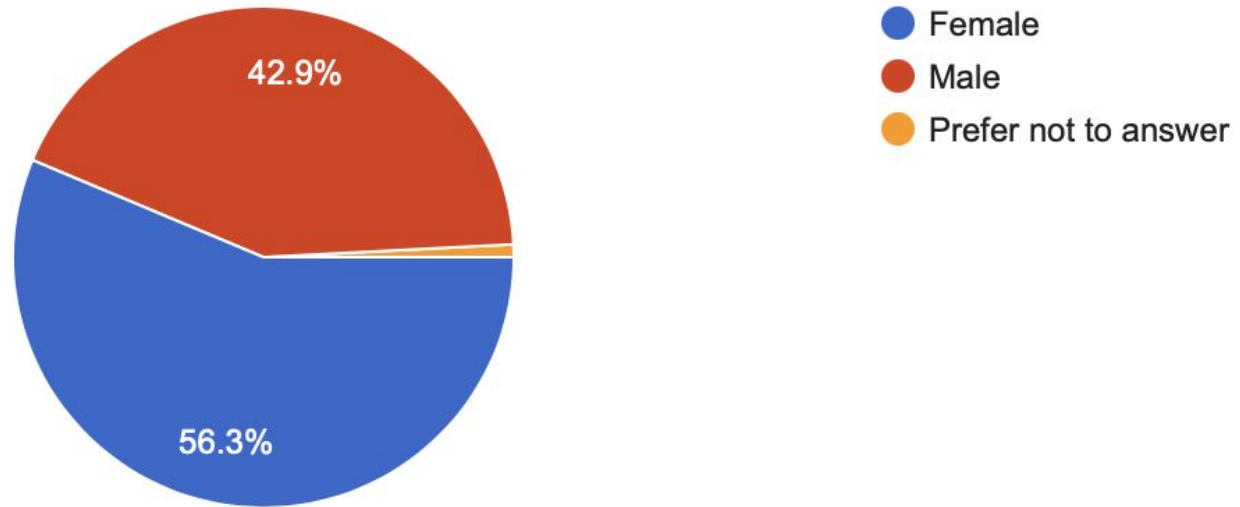
245 responses





## What is your gender?

245 responses



**HILTON HEAD ISLAND RECREATION ASSOCIATION  
BOARD OF DIRECTORS MEETING  
MINUTES  
August 16, 2024**

Meeting called to order at 8:00 a.m. with President Kristen Keller presiding.

BOARD MEMBERS PRESENT: Reid Perry, Kyle Theodore, Barry Taylor, Marty Pauls, Suzanne Hughson, Kristen Keller Mary Hall, Kate Boardman, Ray Craver, Steven Stauffer, Danny Ragline, Mike Manesiotis, Bubba Gillis..

BOARD MEMBERS ABSENT: John Britschge and Meghan Beck

STAFF MEMBERS PRESENT: Frank Soule, Chuck Mullen, Leah Arnold, Jordyn Weber and Hilary Groff

MINUTES: July 2024 minutes were presented. Reid Perry made a motion to accept the minutes. Susan Hugson seconded. The motion passed.

ATAX: ATAX Grant submission was approved.

The meeting adjourned at 8:25 a.m.

Reid Perry- Secretary

Island Rec Association  
FY 25 - Revenues

REC CENTER AQUATICS REVENUE	FY 24	FY 25
64401 AQUATICS	\$ 43,000	\$ 45,000
64402 REC SWIM	\$ 65,000	\$ 75,000
64403 SWIM TEAM	\$ 23,700	\$ 25,000
64407 SWIM LESSONS	\$ 26,500	\$ 30,000
<b>TOTAL REC CENTER AQUATICS REVENUE</b>	<b>\$ 158,200</b>	<b>\$ 175,000</b>
REC CENTER SENIOR CITIZEN PR		
64620 MEMBERSHIPS	\$ 12,500	\$ 12,500
64710 CLASSES	\$ 9,500	\$ 9,500
64709 SENIOR TRIPS	\$ 3,500	\$ 7,500
64735 SOCIAL ACTIVITIES	\$ 3,350	\$ 3,350
64750 SENIOR FACILITIES USEAGE	\$ 7,840	\$ 7,840
<b>TOTAL REC CENTER SENIOR CITIZENS</b>	<b>\$ 36,690</b>	<b>\$ 40,690</b>
REC CENTER ATHLETIC PROGRAMS		
64504 BASKETBALL CAMP	\$ -	\$ -
ALL SPORTS CAMP		\$ 7,500
64506 YOUTH BASKETBALL	\$ 55,000	\$ 55,000
64507 FLAG FOOTBALL	\$ 12,500	\$ 12,500
64509 ADULT SOCCER LEAGUES	\$ 7,500	\$ 7,500
64511 GOLF SCHOOL		
64513 OPEN GYM PROGRAMS	\$ -	\$ 8,000
64515 OUTDOOR PROGRAMS	\$ 75,000	\$ 125,000
64516 SOCCER CAMP	\$ 5,000	\$ 5,000
64517 YOUTH-TENNIS	\$ 45,000	\$ 30,000
64520 VOLLEYBALL-GIRLS CAMP	\$ 23,000	\$ 17,500
64532 CHEERLEADING CAMP	\$ 10,000	\$ 10,000
64535 YOUTH SOCCER	\$ 105,000	\$ 105,000
64536 SURF CAMP	\$ -	\$ -
64610 KARATE-SHOTOKAN	\$ 35,000	\$ 40,000
64612 ROLLER HOCKEY		
64614 LACROSSE	\$ 5,000	\$ 5,000
FOOTBALL CAMP	\$ 45,000	\$ 45,000
64617 GATOR FOOTBALL		
GIRLS SOFTBALL	\$ -	\$ -

Island Rec Association  
FY 25 - Revenues

FENCING	\$ 12,000	\$ 12,000
64540 YOUTH REC CLASSES	\$ 10,000	\$ 10,000
PICKLEBALL	\$ 35,000	\$ 90,000
<b>TOTAL REC CENTER ATHLETIC PROGRAMS</b>	<b>\$ 480,000</b>	<b>\$ 585,000</b>
<b>FITNESS PROGRAMS</b>		
64541 MEMBERSHIPS	\$ 218,000	\$ 230,000
64542 CLASSES	\$ 35,000	\$ 40,000
<b>TOTALS</b>	<b>\$ 253,000</b>	<b>\$ 270,000</b>
<b>REC CENTER YOUTH/TEEN PROGRAM</b>		
64901 AFTER-SCHOOL CLUB	\$ 225,000	\$ 235,000
64904 DISCOVERY CLUB	\$ 70,000	\$ 70,000
64910 SUMMER DAY CAMP	\$ 265,000	\$ 265,000
64921 CHALLENGE PROGRAM-SUMMER	\$ 62,000	\$ 62,000
64935 CHILDREN & TEEN ACTIVITIES	\$ 9,500	\$ 9,500
<b>TOTAL REC CENTER YOUTH/TEEN PROGRAM</b>	<b>\$ 631,500</b>	<b>\$ 641,500</b>
<b>TOTAL PROGRAM REVENUES</b>	<b>\$ 1,559,390</b>	<b>\$ 1,712,190</b>
<b>REC CENTER GOVERNMENT INCOME</b>		
64015 TOWN OF HILTON HEAD-MONTHLY	\$ 822,831	\$ 860,033
64018 GEN FUND REIM-SENIOR PROG	\$ 122,953	\$ 128,512
Town of Hilton Head-Monthly	\$ 130,000	\$ 130,000
Town of Hilton Head-Senior Programs	\$ 20,000	\$ 20,000
ADAPTIVE RECREATION LEADER	\$ 27,982	\$ 28,821
<b>TOTAL REC CENTER GOVERNMENT INCOME</b>	<b>\$ 1,123,766</b>	<b>\$ 1,167,366</b>
<b>REC CENTER OTHER INCOME</b>		
64017 BEAUFORT COUNTY POOL	\$ 135,000	\$ 150,000
64102 FRIENDS DRIVE	\$ 32,000	\$ 37,000
64104 DONATED SERVICES	\$ 5,000	\$ 5,000
64107 MISC INCOME	\$ 15,000	\$ 15,000
64122 VENDING-CONCESSIONS	\$ 17,500	\$ 30,000
64108 RENTALS REC CENTER	\$ 5,000	\$ 5,000

Island Rec Association  
FY 25 - Revenues

64109 INTEREST	\$ 4,000	\$ 21,000
64110 HERITAGE CONCESSIONS	\$ 27,500	\$ 32,000
64114 RENTAL-PARKS JARVIS/ EVENTS	\$ 25,000	\$ 27,500
64120 DONATIONS EQUIPMENT	\$ -	\$ -
64117 MISCELLANEOUS-SENIOR PROGRAM	\$ 500	\$ 500
64300 COMMUNITY EVENTS	\$ 430,000	\$ 450,439
COMMUNITY EVENTS-YOUTH	\$ 15,000	\$ 15,000
CREDIT CARD SERVICE FEE		\$ 25,000
<b>TOTAL REC CENTER OTHER INCOME</b>	<b>\$ 711,500</b>	<b>\$ 813,439</b>
<b>BUDGET- REVENUE TOTAL (OPERATING)</b>	<b>\$ 3,394,656</b>	<b>\$ 3,692,995</b>
<b>BUDGET-REVENUE TOTAL</b>	<b>\$ 3,394,656</b>	<b>\$ 3,692,995</b>

Island Rec Association  
FY 24 - Expenses

REC CENTER AQUATIC PROGRAM	FY 24	FY 25
75401 AQUATICS	\$ 14,500	\$ 16,000
<b>TOTAL REC CENTER AQUATIC PROGRAM</b>	<b>\$ 14,500</b>	<b>\$ 16,000</b>
REC CENTER SENIOR CITIZEN PROG		
SEMINARS/CLASSES	\$ 5,000	\$ 5,000
75709 SENIOR TRIPS	\$ 10,000	\$ 12,000
75725 ATHLETICS	\$ 500	\$ 500
75735 SOCIAL ACTIVITIES	\$ 1,500	\$ 1,500
<b>TOTAL REC CENTER SENIOR CITIZEN PROG</b>	<b>\$ 17,000</b>	<b>\$ 19,000</b>
REC CENTER ATHLETIC PROGRAMS		
75503 BASKETBALL-YOUTH	\$ 26,000	\$ 26,000
75505 BASKETBALL CAMP	\$ 1,100	\$ 1,100
75507 FLAG FOOTBALL	\$ 6,500	\$ 6,500
75509 ADULT SOCCER LEAGUES	\$ 1,000	\$ 1,000
75511 GOLF SCHOOL	\$ 2,000	\$ 2,000
75513 OPEN GYM PROGRAMS	\$ 100	\$ 100
75515 WATER SPORTS	\$ -	\$ -
75516 SOCCER CAMP	\$ 3,750	\$ 3,750
75517 YOUTH-TENNIS	\$ 33,750	\$ 22,500
75520 VOLLEYBALL-GIRLS CAMP	\$ 17,500	\$ 13,125
75532 CHEERLEADING CAMP	\$ 7,500	\$ 7,500
75535 YOUTH SOCCER	\$ 45,000	\$ 45,000
75536 SURF CAMP		
75610 KARATE-SHOTOKAN	\$ 26,250	\$ 30,000
74613 CLUB SOCCER	\$ -	\$ -
LACROSSE	\$ 3,750	\$ 3,750
FOOTBALL CAMP	\$ 39,750	\$ 39,750
75617 GATOR FOOTBALL	\$ -	\$ -
YOUTH FITNESS	\$ 7,500	\$ 7,500
PICKLEBALL	\$ 11,000	\$ 63,750
Outdoor Recreation	\$ 40,000	\$ 93,750
<b>TOTAL REC CENTER ATHLETIC PROGRAMS</b>	<b>\$ 272,450</b>	<b>\$ 367,075</b>

Island Rec Association  
FY 24 - Expenses

<b>FITNESS PROGRAMS</b>		
MEMBERSHIPS	\$ 7,500	\$ 7,500
CLASSES	\$ 36,000	\$ 36,000
<b>TOTALS</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>
<b>REC CENTER YOUTH/TEEN PROGRAMS</b>		
75901 AFTER-SCHOOL CLUB	\$ 21,000	\$ 21,000
75904 DISCOVERY CLUB	\$ 12,500	\$ 12,500
75910 SUMMER DAY CAMP	\$ 35,000	\$ 35,000
THERAPEUTIC RECREATION EQUIPMENT/SO	\$ -	\$ -
75921 CHALLENGE/TEEN-SUMMER	\$ 10,000	\$ 9,190
75935 CHILDREN & TEEN ACTIVITIES	\$ 5,000	\$ 5,000
<b>TOTAL REC CENTER YOUTH/TEEN PROGRAM</b>	<b>\$ 83,500</b>	<b>\$ 82,690</b>
<b>Total Program Expenses</b>	<b>\$ 430,950</b>	<b>\$ 528,265</b>
<b>REC CENTER OTHER INCOME</b>		
75102 FRIENDS DRIVE	\$ 4,500	\$ 4,500
75107 MISC INCOME	\$ 3,500	\$ 3,500
75110 HERITAGE CONCESSIONS	\$ 2,500	\$ 2,500
75313 PARK RENTALS	\$ 3,600	\$ 3,600
VENDING	\$ 10,000	\$ 15,000
75300 COMMUNITY EVENTS	\$ 350,000	\$ 290,000
COMMUNITY EVENTS YOUTH	\$ 12,919	\$ 12,919
<b>TOTAL REC CENTER OTHER INCOME</b>	<b>\$ 387,019</b>	<b>\$ 332,019</b>
<b>REC CENTER PAYROLL EXPENSE</b>		
<b>Administrative Staff</b>		
76010 EXECUTIVE DIRECTOR	\$ 108,308	\$ 110,000
76029 DEPUTY DIRECTOR	\$ 65,000	\$ 75,000
76045 OFFICE MANAGER	\$ 50,000	\$ 50,000
FRONT DESK MANAGER/COMMUNITY SERVICE	\$ 50,000	\$ 50,000
FRONT DESK (part-time)	\$ 60,000	\$ 70,000
<b>Total</b>	<b>\$ 333,308</b>	<b>\$ 355,000</b>

Island Rec Association  
FY 24 - Expenses

<b>Aquatic Staff</b>		
76070 AQUATICS DIRECTOR	\$ 53,000	\$ 53,000
76070 AQUATICS DIRECTOR ASSISTANT		\$ 45,000
76072 SEASONAL POOL STAFF	\$ 165,000	\$ 125,000
<b>Total</b>	<b>\$ 218,000</b>	<b>\$ 223,000</b>
<b>Community Event Staff</b>		
76050 SPECIAL EVENTS/FUND	\$ 47,500	\$ 49,000
76049 SPECIAL EVENTS STAFFING	\$ 52,000	\$ 52,000
<b>Total</b>	<b>\$ 99,500</b>	<b>\$ 101,000</b>
<b>Maintenance Staff</b>		
76073 MAINTENANCE WORKERS	\$ 36,400	\$ 40,000
76073 MAINTENANCE WORKERS (PT)	\$ 25,000	\$ 25,000
<b>Total</b>	<b>\$ 61,400</b>	<b>\$ 65,000</b>
<b>Marketing</b>		
76074 MARKETING DIRECTOR	\$ 47,500	\$ 47,500
<b>Total</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>
<b>Senior Program Staff</b>		
76035 S.E./SENIOR CITIZEN DIRECTOR	\$ 47,500	\$ 49,000
76037 SENIOR CITIZENS ADMIN.	\$ 7,500	\$ 12,500
<b>Total</b>	<b>\$ 55,000</b>	<b>\$ 61,500</b>
<b>Youth/Adult Athletic Staff</b>		
76020 RECREATION SUPERINTENDENT	\$ 60,000	\$ 63,000
76040 RECREATION SUPERINTENDENT	\$ 58,500	\$ 58,500
FITNESS COORDINATOR	\$ 50,000	\$ 50,000
76041 ATHLETICS PROGRAMS	\$ 50,000	\$ 50,000
76047 PROGRAM SUPERVISORS	\$ 50,000	\$ 50,000
76048 FACILITIES SUPERVISOR/FITNESS ATTE	\$ 60,000	\$ 60,000
Pickleball Coordinator Part-time		\$ 25,000
Outdoor Program Specialist	\$ 48,500	\$ 50,000
Outdoor Assistant		\$ 38,500



Island Rec Association  
FY 24 - Expenses

<b>Total</b>	<b>\$ 377,000</b>	<b>\$ 445,000</b>
<b>Youth Program Staff</b>		
76031 AFTER SCHOOL PROGRAM	\$ 93,266	\$ 93,266
76032 DISCOVERY CLUB	\$ 57,000	\$ 57,000
76033 SUMMER CAMP	\$ 100,000	\$ 100,000
YOUTH/TEEN DIRECTOR	\$ 47,500	\$ 49,000
ASSIST YOUTH/TEEN DIRECTOR	\$ 32,700	\$ 40,000
THERAPEUTIC/YOUTH DIRECTOR	\$ 45,000	\$ 49,000
76034 CHALLENGE/TEEN PROGRAM-SUMMER	\$ 27,000	\$ 27,000
<b>Total</b>	<b>\$ 402,466</b>	<b>\$ 415,266</b>
<b>TOTAL REC CENTER PAYROLL EXPENSE</b>	<b>\$ 1,594,174</b>	<b>\$ 1,713,266</b>
<b>REC CENTER PAYROLL TAXES &amp; INS</b>		
76075 PAYROLL TAXES	\$ 106,775	\$ 106,775
76078 WORKMANS COMPENSATION	\$ 15,000	\$ 15,000
76079 UNEMPLOYMENT TAXES	\$ 3,420	\$ 3,420
76080 HEALTH INSURANCE	\$ 100,000	\$ 100,000
76086 LONG TERM DISABILITY INSURANCE	\$ 6,500	\$ 7,500
76087 TENURE INCOME	\$ 11,000	\$ 11,000
76088 EMPLOYEE 401K CONTRIBUTIONS/Adm	\$ 28,000	\$ 30,000
<b>TOTAL REC CENTER PAYROLL TAXES &amp; INS</b>	<b>\$ 270,695</b>	<b>\$ 273,695</b>
<b>REC CENTER GEN ADM EXPENSE</b>		
<b>Administration</b>		
77010 AUDIT/BANK FEES	\$ 53,000	\$ 65,000
77011 LEGAL FEES	\$ 1,000	\$ 1,000
77014 VEHICLES	\$ 25,500	\$ 25,500
77015 COMPUTER SERVICES	\$ 17,000	\$ 30,000
77020 DUES & CERTIFICATIONS	\$ 10,000	\$ 10,000
77050 EDUCATIONAL TRAINING/MEETINGS	\$ 25,000	\$ 25,000
77026 GENERAL LIABILITY	\$ 85,000	\$ 95,000
77075 LEASES-OFFICE EQUIPMENT	\$ 9,500	\$ 9,500
77083 DEPRECIATION	\$ -	\$ -

Island Rec Association  
FY 24 - Expenses

77060 POSTAGE & FREIGHT	\$ 3,750	\$ 4,000
77085 SUPPLIES-OFFICE	\$ 14,000	\$ 14,000
77087 SUPPLIES-GENERAL PURPOSE	\$ 16,000	\$ 16,000
77090 TELEPHONE/CELL SERVICES	\$ 30,000	\$ 34,700
<b>Total</b>	<b>\$ 289,750</b>	<b>\$ 329,700</b>
<b>Senior Admin</b>		
77096 SUPPLIES GEN PURPOSE-SENIOR PR	\$ 1,500	\$ 1,500
77097 SUPPLIES-OFFICE-SENIOR PROGRAM	\$ 1,750	\$ 1,750
77098 TELEPHONE-SENIOR PROGRAMS	\$ 2,500	\$ 2,500
78022 COMPUTER SERV-SENIOR PR	\$ 500	\$ 500
78024 POSTAGE-SENIOR PROGRAMS	\$ 250	\$ 250
78029 COPIER MAINT-SENIOR	\$ 1,200	\$ 1,200
<b>Total</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>
<b>Total Admin</b>		
	<b>\$ 297,450</b>	<b>\$ 337,400</b>
<b>Marketing</b>		
77012 ADVERTISING	\$ 25,000	\$ 25,000
77055 PRINTING-GENERAL	\$ 5,000	\$ 5,000
77056 PRINTING-NEWSLETTERS	\$ 5,000	\$ 5,000
78021 ADVERTISING-SENIOR PROGRAMS	\$ 500	\$ 500
78025 PRINTING GEN-SENIOR PROGRAMS	\$ 750	\$ 750
<b>Total</b>	<b>\$ 36,250</b>	<b>\$ 36,250</b>
<b>Building/Grounds-Rec Center</b>		
77023 ELECTRICITY-REC CTR	\$ 90,000	\$ 90,000
77028 FIRE ALARM SERVICE/CAMERAS	\$ 3,500	\$ 15,000
77034 TRASH REMOVAL	\$ 5,500	\$ 5,700
77065 REPAIRS-BUILDING	\$ 20,000	\$ 20,000
BASKETBALL GOAL MAINTENANCE		\$ 7,500
PEST CONTROLL		\$ 3,500
77088 SUPPLIES-JANITORIAL	\$ 35,000	\$ 35,000
77095 WATER & SEWER	\$ 12,000	\$ 12,000

Island Rec Association  
FY 24 - Expenses

78010 HEATING & AC	\$ 23,000	\$ 23,000
78011 GROUNDS MAINTENANCE	\$ 30,000	\$ 33,700
78012 GYM FLOOR	\$ 6,500	\$ 6,500
CLEANING SERVICE (REC CENTER/POOL)	\$ 102,000	\$ 102,000
ELEVATOR MAINTENANCE	\$ 4,500	\$ 4,500
<b>Total</b>	<b>\$ 332,000</b>	<b>\$ 358,400</b>
<b>Parks</b>		
78017 GROUNDS MAINTENANCE-SHELT.COVE	\$ 500	\$ 500
77025 ELECTRICITY-SHELTER COVE	\$ 1,200	\$ 1,200
<b>Total</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>
<b>Pool Operating Expenses</b>		
77022 PROPANE	\$ 38,852	\$ 42,000
77066 REPAIRS-SWIM POOL	\$ 23,566	\$ 25,000
77086 SUPPLIES-SWIM POOL	\$ 30,000	\$ 33,000
<b>Total</b>	<b>\$ 92,418</b>	<b>\$ 100,000</b>
<b>Senior Building</b>		
ELECTRICITY	\$ 3,500	\$ 3,500
WATER	\$ 700	\$ 700
CLEANING	\$ 7,800	\$ 7,800
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Total Facilities</b>	<b>\$ 438,118</b>	<b>\$ 472,100</b>
<b>TOTAL REC CENTER GEN ADM EXPENSE</b>	<b>\$ 1,197,936</b>	<b>\$ 1,305,850</b>
<b>BUDGET-EXPENSES TOTAL (OPERATING)</b>	<b>\$ 3,454,656</b>	<b>\$ 3,692,995</b>
<b>BUDGET-EXPENSES TOTAL</b>	<b>\$ 3,454,656</b>	<b>\$ 3,692,995</b>

Island Rec Association  
FY 24 - Expenses

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### Jeep Island 2025 Budget

Paid	Check/Donor	2023	2024	2025
<b>SPONSORSHIPS</b>				
Hampton Inn	Title Sponsor	\$1,500	\$500	\$1,000
AutoNation	Assisting	\$1,000	\$1,500	\$1,500
T-Mobile	Sponsor	\$200	\$0	\$0
ATAX	Accomodations Tax Money	\$0	\$10,000	\$15,000
Gaal Custom Homes/Local Pie	Sponsor	\$200	\$200	\$20
	Sponsorship Income	\$2,900	\$12,200	\$17,520

Paid	Check/Donor	2023	2024	2025
<b>ENTRANCE AND CONCESSIONS</b>				
Jeep Entries		\$6,454	\$7,180	\$8,000
Jeep Raffle	Jeep/Camper Raffle	\$31,451	\$31,225	\$37,000
Merchandise		\$698	\$885	\$1,250
Pluck a Duck		\$0	\$905	\$1,000
Friday/Saturday Night Raffles			\$298	\$350
Concessions	Soda, Water & Beer -Friday Night	\$1,639	\$0	\$0
Vendor Payment		\$0	\$300	\$400
	Entrance Income	\$40,242	\$40,793	\$48,000

Check/Donor	2023	2024	2025
Income	\$43,142	\$52,993	\$65,520
Expenses	\$51,975	\$35,021	\$51,975
<b>Total Profit</b>	<b>-\$8,833</b>	<b>\$33,816</b>	<b>\$13,545</b>

Paid to:	Purpose	2023	2024	2025
<b>CONCESSIONS</b>				
Southern Eagle	Beer	\$350	\$0	\$0
Coca-Cola	Soda	\$400	\$0	\$0
	Concession Expenses	\$750	\$0	\$0

Paid to:	Purpose	2023	2024	2025
<b>OPERATIONS / ENTERTAINMENT</b>				
	Purchase of Jeep	\$11,500	\$9,000	\$17,500
	Purchase of Trailer/4 wheel	\$0	\$6,203	\$7,500
Dave Fucci	Raffle Jeep repairs	\$0	\$559	\$1,000
Quality Logo	Koozies	\$250	\$0	\$605
Custom Outfitters	Shirts	\$8,250	\$0	\$5,000
U Printing	Jeep/Camper Raffle Tickets	\$61	\$102	\$250
Sticker Mule	Stickers	\$140	\$0	\$146
Royal Restroom	Restrooms	\$1,200	\$750	\$1,107
4 All Promos/Leftover Ladies	Good Bag Supplies	\$2,250	\$0	\$1,200
Custom Imprint	Rubber Duckies	\$815	\$0	\$1,000
Retro Roxx	Entertainment-Saturday	\$400	\$500	\$600
Retro Roxx	Entertainment-Friday	\$500	\$0	\$500
Idlewild South	Entertainment-Friday	\$3,000	\$0	\$0
Jeff Taylor	DJ_ Friday Night	\$0	\$300	\$0
Innovation	Lights and Sounding	\$2,500	\$0	\$0
Amazing Event Rentals	Fencing	\$450	\$300	\$1,500
Holiday Inn Express	Entertainment-Friday	\$950	\$0	\$0
Fun Express/Amazon	Pluck a Duck	\$0	\$155	\$68
Boathouse- Saturday Night	Sat Night Event		\$5,410	\$0
Security	Coastal Security		\$2,000	\$2,500
Park Rental	Coastal Discovery Rental		\$1,250	\$0
Crown Awards	Trophies		\$92	\$100
Misc	Trailer Boards		\$1,200	\$1,250
	Operation Expenses	\$32,266	\$27,821	\$41,825

Paid to:	Purpose	2023	2024	2025
<b>MARKETING</b>				
Web Domain	Website	\$187	\$200	\$300
APEX Radio	Live Remote	\$200	\$0	\$350
Social Media	Facebook, Snapchat, Instagr	\$500	\$7,200	\$9,000
In House Printing	Posters and flyers	\$100	\$0	\$500
	Marketing Expense	\$800	\$7,200	\$10,150

### Oyster Festival Budget 2025

Sponsors	Business	2023	2024	2025
Title Sponsor	South State Bank	\$6,000	\$6,500	\$6,500
Sponsorship	Sponsors	\$5,000	\$5,700	\$6,000
Pop Up Shop	24 Vendors	\$2,025	\$1,800	\$2,400
Presale Tickets- Saturday		\$0	\$10,033	\$12,000
Town of HHI	ATAx	\$17,500	\$25,000	\$30,000
<b>Total Sponsorship</b>		<b>\$30,525</b>	<b>\$49,033</b>	<b>\$56,900</b>

Day of Income	Purpose	2023	2024	2025
Entrance	Friday	\$30,665	\$33,790	\$35,000
Entrance	Saturday	\$17,162	\$5,490	\$12,000
Tickets	Saturday (20%)	\$4,046	\$6,586	\$7,500
Beer /Soda	Friday	\$3,897	\$3,949	\$4,500
Beer	Saturday	\$9,210	\$15,978	\$17,500
Oyster	Saturday	\$12,797	\$12,982	\$14,000
Soda	Saturday	\$1,338	\$850	\$1,400
Merchandise	Friday	\$1,113	\$792	\$850
Merchandise	Saturday	\$3,087	\$1,535	\$1,750
<b>Total Day of Income</b>		<b>\$83,315</b>	<b>\$81,953</b>	<b>\$94,500</b>

<b>Total Income</b>	<b>\$113,840</b>	<b>\$130,986</b>	<b>\$151,400</b>
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	2023	2024	2025
Total Income	\$113,840	\$130,986	\$151,400
Total Expenses	\$120,291	\$104,603	\$128,631
Total Profit	-\$6,450	\$26,383	\$22,769

Concessions	Purpose	2023	2024	2025
Coca Cola	Soda	\$1,250	\$1,209	\$1,300
Pearlstines	Beer	\$6,003	\$8,000	\$9,000
Hudson's	Shrimp	\$7,600	\$2,800	\$3,400
Roy's Place	Oysters	\$35,134	\$38,815	\$42,000
Misc	Bar mops, fire wood, knives	\$500	\$782	\$744
<b>Concession Expenses</b>		<b>\$50,487</b>	<b>\$51,606</b>	<b>\$56,444</b>

Entertainment	Purpose	2023	2024	2025
All Events LLC	Stage	\$2,050	\$2,067	\$2,250
InnAVation	Sound	\$2,000	\$3,000	\$3,200
Friday Night	Entertainer	\$850	\$850	\$1,000
Opening Band	Entertainer	\$750	\$500	\$750
2nd Band	Entertainer	\$1,500	\$500	\$1,000
Closing Band	Entertainer	\$1,500	\$1,200	\$1,250
<b>Entertainment Expenses</b>		<b>\$8,650</b>	<b>\$8,117</b>	<b>\$9,450</b>

Operations	Purpose	2023	2024	2025
Amazing Event Rentals	Tents, tables, chairs	\$4,587	\$4,718	\$4,900
NoQ	Cashless System	\$6,328	\$0	\$4,000
Coastal Security	Security	\$1,964	\$1,687	\$1,750
Republic Waste	Trash Cans/Dumpster	\$5,975	\$6,345	\$6,500
Royal Restrooms	Restrooms	\$3,297	\$2,894	\$2,667
Shuttle	USCB / Palmetto Breeze	\$413	\$1,805	\$2,500
Esigns	Signage	\$600	\$83	\$250
Leftover Ladies	USCB Giveaway	\$7,553	\$663	\$750
Staff	Part Time Staff		\$938	\$1,500
Amazon	Oyster Shucking	\$200	\$0	\$0
Volunteer Lunch		\$200	\$389	\$400
Beaufort County Sherrifs	Security		\$485	\$2,000
<b>Operation Expenses</b>		<b>\$31,116</b>	<b>\$19,523</b>	<b>\$25,217</b>

Marketing	Purpose	2023	2024	2025
Adventure Radio	2 Remotes	\$200	\$0	\$400
Esigns	banners / signs	\$1,000	\$83	\$250
Eat It and Like It	Jesse Blanco	\$2,250	\$0	\$3,100
Facebook	Advertisement	\$0	349.98	\$6,250
WTOC	ATAx	\$15,250	\$13,000	\$15,000
<b>Marketing Expenses</b>		<b>\$18,700</b>	<b>\$13,433</b>	<b>\$25,000</b>

Misc.	Purpose	2023	2024	2025
Custom Outfitters	T-Shirts	\$3,170	\$2,236	\$2,500
Salty Dog	T-Shirts	\$4,438	\$5,049	\$5,500
Community Groups	Volunteers	\$6,900	\$6,875	\$7,000
Town of Hilton Head	Vendor Permits	\$0	\$0	\$20
<b>Misc. Expenses</b>		<b>\$11,338</b>	<b>\$11,924</b>	<b>\$12,520</b>

<b>Total Expenses</b>	<b>\$120,291</b>	<b>\$104,603</b>	<b>\$128,631</b>
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### Wing Fest 2024-BUDGET

Paid	Description	2023	2024	2025
<b>SPONSORSHIPS</b>				
Town of HHI	ATAX Grant	\$25,000	\$25,000	\$30,000
Hargray	Title Sponsor	\$6,000	\$6,000	\$6,000
SAV HHI Airport	Title Sponsor	\$7,000	\$4,000	\$4,000
Summit Services	Sponsor	\$4,000	\$2,000	\$2,000
Leaf Filter	Sponsor	\$1,000	\$0	\$0
Lowcountry Living	Sponsor	\$0	\$0	\$0
Gutter Solutions	Sponsor	\$0	\$0	\$0
Tournament Promotions	Sponsor	\$0	\$0	\$0
Misc Sponsors			\$5,000	\$6,000
Sponsorship Income		\$43,000	\$42,000	\$48,000

Paid	Description	2023	2024	2025
<b>DAY OF INCOME</b>				
PP Entrance Saturday		\$15,269	\$18,122	\$25,000
Entrance-Saturday		\$30,953	\$34,573	\$38,000
Vendor Income-Saturday		\$30,214	\$35,930	\$37,500
Wings- Saturday		\$30,507	\$39,572	\$42,000
T-Shirts-Saturday		\$3,098	\$4,571	\$5,000
Soda and Water-Saturday		\$1,977	\$3,735	\$4,000
Beer-Saturday		\$25,636	\$33,579	\$35,000
Liquor-Saturday		\$6,267	\$7,451	\$8,000
Photo Booth- Saturday		\$0	\$170	\$0
Day of Income		\$143,921	\$177,703	\$194,500

<b>Total Income 2023</b>	<b>\$186,921</b>
<b>Total Expenses 2023</b>	<b>\$119,930</b>
<b>Total Profit 2023</b>	<b>\$66,991</b>

<b>Total Income 2024</b>	<b>\$219,703</b>
<b>Total Expenses 2024</b>	<b>\$137,090</b>
<b>Total Profit 2024</b>	<b>\$82,613</b>

<b>Total Income 2025</b>	<b>\$242,500</b>
<b>Total Expenses 2025</b>	<b>\$165,361</b>
<b>Total Profit 2025</b>	<b>\$77,139</b>

Paid to:	Purpose	2023	2024	2025
<b>CONCESSIONS</b>				
Sysco	Wings for restaurants	\$12,600	\$17,871	\$20,000
Southern Eagle	Beer	\$8,200	\$14,419	\$16,000
Coca-Cola	Sodas	\$1,300	\$1,930	\$2,500
Piggly Wiggly	Bags of ice	\$0	\$180	\$300
Sysco	Paper products	\$0	\$1,588	\$2,500
Amazon	beer rags, openers, win	\$200	\$200	\$500
Burnt Church Distillery	liquor	\$6,267	\$7,451	\$8,000
Concession Expenses		\$28,567	\$43,639	\$49,800

Paid to:	Purpose	2022	2023	2024
<b>ENTERTAINMENT</b>				
Innovation	Sound Services	\$3,000	\$3,000	\$3,500
True Gentlemen	Band	\$1,200	\$1,200	\$1,300
Crosstown Traffic/CornBred	Band	\$600	\$600	\$1,000
Naked Karate Girls	Band	\$6,900	\$6,900	\$7,200
Entertainment Expense		\$11,700	\$11,700	\$13,000

Paid to:	Purpose	2023	2024	2025
<b>OPERATIONS</b>				
Town of HHI	Bollard Repair	\$175	\$0	\$0
Shuttle	Palmetto Breeze	\$990	\$0	\$2,500
Coastal Security	Park security	2,299.00	\$2,015	\$3,000
Royal Restrooms	Restrooms	\$2,825	\$2,556	\$3,132
Town Cleaning	Clean Restroom	\$300	\$150	\$200
Steve Hart	Trash pick-up	\$4,525	\$4,462	\$5,000
Amazing Event Rentals	Tents/tables/portalet	\$5,060	\$5,051	\$4,504
NoQ	Cashless System	\$0	\$0	\$4,000
SC SLED	beer / liquor license	\$75	\$65	\$75
Sheriffs		\$1,164	\$631	\$1,500
Staffing		\$1,350	\$1,223	\$1,500
NYCP	Volunteer Lunch	\$100	\$304	\$300
Crown Awards	Plaques	\$250	\$219	\$250
Far Out Awards	Belt and 1st Place	\$700	\$700	\$750
Salty Dog	T-Shirts	\$0	\$4,096	\$4,500
Custom Outfitters		\$3,730	\$3,306	\$3,500
Kwik Covers	table cloth covers	\$0	\$916	\$1,500
Marshall Austin	stage rental	\$2,067	\$2,067	\$2,500
Amazon	wing contest		\$59	\$100
E-Signs	Signage	\$700	\$45	\$250
Operation Expenses		\$26,310	\$27,865	\$39,061

Paid to:	Purpose	2023	2024	2025
<b>MARKETING</b>				
Eat it and Like It	ATAX Marketing	\$2,500	\$0	\$3,000
WTOC	ATAX Marketing	\$13,500	\$13,500	\$15,000
Facebook	Marketing	\$2,800	\$2,000	\$3,500
Apex Radio	Remote	\$0	\$200	\$250
Google/Youtube	Ad	\$75	\$2,000	\$2,500
Little White Box	Photo Booth	\$0	\$2,165	\$0
Marketing Expenses		\$18,875	\$19,865	\$24,250

Paid to:	Purpose	2023	2024	2025
<b>VOLUNTEER</b>				
HH Football Team	Beer Truck	\$750	\$1,000	\$1,000
Community Dinner	Tickets	\$1,000	\$3,000	\$3,000
Vanlandingham	Beer	\$2,700	\$2,400	\$2,500
Zonta		\$1,800	\$1,950	\$2,000
Children's Center	Entrances	\$3,600	\$3,600	\$3,750
Volunteer Expenses		\$9,850	\$11,950	\$12,250

Paid to:	Purpose	2023	2024	2025
<b>PAYOUT</b>				
Saturday	Vendors	\$24,628	\$22,070	\$27,000
		\$24,628	\$22,070	\$27,000

**HILTON HEAD ISLAND RECREATION ASSOCIATION, INC**  
**BALANCE SHEET**  
**July 31, 2024**

**ASSETS**

**Operating Cash**

South State Bank-Operating 485,637.87

**Petty Cash**

Cash on Hand 375.00

South State Bank-Petty Cash Checking 10,926.68

**Sub-Total Petty Cash** 11,301.68

**Money Market**

South State Bank-Money Market 1,002,120.90

TD Bank-Money Market Plus 2,715.82

1,004,836.72

**Certificate of Deposits & Investments**

Community Foundation of the Lowcountry 113,391.49

Morgan Stanley-Reserve Account 558,213.92

Morgan Stanley-Scholarship Endowment Fund 181,079.61

South State Bank-CD's 450,000.00

**Sub-Total CD's & Investments** 1,302,685.02

**Other Current Assets**

Accounts Receivable 0.00

Prepaid Expenses 15,740.41

**Sub-Total Other Current Assets** 15,740.41

**Property & Equipment**

Machinery & Equipment 307,068.09

Land 15,000.00

Building 102,415.00

Leasehold Improvements 1,582,651.45

Automobiles 321,758.53

Improvements Other Than Building 6,724.00

**Sub-Total Property & Equipment** 2,335,617.07

Accumulated Depreciation (836,224.39)

**Total Property & Equipment, Net** 1,499,392.68

**TOTAL ASSETS**

**4,319,594.38**

**LIABILITIES & EQUITY**

**Liabilities**

Accounts Payable 124,771.37

Deferred Revenue 144,260.75

Accrued Salaries 44,368.51

Due to Other Gov 286.22

**Total Liabilities** 313,686.85

**Equity**

Fund Balance 3,775,025.93

Operating Income (Loss) 230,881.60

**Total Equity** 4,005,907.53

**TOTAL LIABILITIES & EQUITY**

**4,319,594.38**



**HILTON HEAD ISLAND RECREATION ASSOCIATION, INC**  
**BALANCE SHEET**  
**June 30, 2022**

**ASSETS**

**Operating Cash**

South State Bank-Operating 1,229,993.00

**Petty Cash**

Cash on Hand 375.00  
 South State Bank-Petty Cash Checking 12,820.36  
**Sub-Total Petty Cash** 13,195.36

**Money Market**

South State Bank-Money Market 391,970.52  
 TD Bank-Money Market Plus 2,712.96  
 394,683.48

**Certificate of Deposits & Investments**

Community Foundation of the Lowcountry 95,496.75  
 Morgan Stanley-Reserve Account 521,263.68  
 Morgan Stanley-Scholarship Endowment Fund 134,577.34  
 South State Bank-CD's 0.00  
**Sub-Total CD's & Investments** 751,337.77

**Other Current Assets**

Accounts Receivable 1,500.00  
 Prepaid Expenses 22,754.41  
**Sub-Total Other Current Assets** 24,254.41

**Property & Equipment**

Machinery & Equipment 272,475.14  
 Land 15,000.00  
 Building 102,415.00  
 Leasehold Improvements 1,404,037.05  
 Automobiles 269,163.53  
 Construction in Progress 21,021.50  
 Improvements Other Than Building 6,724.00  
**Sub-Total Property & Equipment** 2,090,836.22  
  
 Accumulated Depreciation (701,471.14)  
**Total Property & Equipment, Net** 1,389,365.08

**TOTAL ASSETS**

**3,802,829.10**

**LIABILITIES & EQUITY**

**Liabilities**

Accounts Payable 38,867.08  
 Deferred Revenue 208,475.05  
 Employee Payable 0.00  
 Smith Barney Plan 3,418.23  
 Accrued Salaries 72,779.20  
 Accrued Other 24,160.53  
 Payroll Taxes Payable 15,165.19  
 Due to Other Gov 131.57  
 Sales Tax Payable 0.00  
**Total Liabilities** 362,996.85

**Equity**

Fund Balance 2,984,283.64  
 Operating Income (Loss) 455,548.61  
**Total Equity** 3,439,832.25

**TOTAL LIABILITIES & EQUITY**

**3,802,829.10**

	Amount
	Year to date 24
July	\$ 71,385.00
August	
Sept	
Oct	
Nov	
Dec	\$ (135,795)
Jan	\$ 132,609
Feb	\$ 16,780
Mar	\$ 72,414
Apr	\$ (47,307)
May	\$ (82,754)
June	\$ (22,378)
Total	\$ 4,954.00

Month Bank Statements	Amount	Amount	Amount
	FY 24	FY 23	FY 22
July	\$ 23,973	\$ (33,927)	\$ (87,765)
August		\$ 6,384	\$ 74,198
Sept		\$ 64,993	\$ 94,248
Oct		\$ 703	\$ 99,683
Nov		\$ 60,078	\$ 28,474
Dec		\$ (142,336)	\$ (85,579)
Jan		\$ 40,805	\$ 6,604
Feb		\$ 15,643	\$ 8,433
Mar		\$ 155,115	\$ 63,696
Apr		\$ (58,630)	\$ 7,451
May		\$ 38,525	\$ 84,129
June		\$ (30,856)	\$ 19,129
Total	\$ 23,973	\$ 116,497	\$ 400,466

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

**2022**  
Open to Public Inspection

**A For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23**

<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 checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <p style="text-align: center;"><b>Hilton Head Island Recreation</b></p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. Box 22593</b> City or town, state or province, country, and ZIP or foreign postal code <b>Hilton Head Island SC 29925</b>	<b>D</b> Employer identification number <p style="text-align: center;"><b>57-0827128</b></p> <b>E</b> Telephone number <p style="text-align: center;"><b>843-681-7273</b></p> <b>G</b> Gross receipts \$ <b>4,203,344</b>
<b>F</b> Name and address of principal officer: <p style="text-align: center;"><b>Steve Stauffer</b>  <b>PO Box 22593</b>  <b>Hilton Head Island SC 29925</b></p>		<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>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: <b>www.islandrecenter.org</b>		<b>L</b> Year of formation: <b>1985</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>M</b> State of legal domicile: <b>SC</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <p style="text-align: center;"><b>Community Recreation</b></p>		
	<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>	<b>17</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>17</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>109</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>437</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,501,554</b>	<b>1,591,927</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,981,595</b>	<b>2,077,245</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-66,125</b>	<b>43,574</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,781,142</b>	<b>3,759,415</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,452,933</b>	<b>1,656,953</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,872,657</b>	<b>1,740,714</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,325,590</b>	<b>3,397,667</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>455,552</b>	<b>361,748</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>3,802,830</b>	<b>4,146,434</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>362,997</b>	<b>344,853</b>
		<b>3,439,833</b>	<b>3,801,581</b>

**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		Date
	<b>Frank Soule</b>	<b>Executive Director</b>	
Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	<b>Patrick P. Carey, Jr., CPA</b>	<b>Patrick P. Carey, Jr., CPA</b>	
	Check <input type="checkbox"/> if self-employed		PTIN <b>P00033247</b>
Firm's name <b>Carey &amp; Company P.A.</b>		Firm's EIN <b>57-0927046</b>	
Firm's address <b>70 Main Street, Suite 100 Hilton Head Island, SC 29926</b>		Phone no. <b>843-681-4430</b>	

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:

**Community Recreation**

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 \$ **216,161** including grants of \$ ) (Revenue \$ **193,713** )

**Aquatics program**

4b (Code: ) (Expenses \$ **697,406** including grants of \$ ) (Revenue \$ **827,048** )

**Athletic Program**

4c (Code: ) (Expenses \$ **540,885** including grants of \$ ) (Revenue \$ **740,840** )

**Youth/Teen Programs**

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

(Expenses \$ **1,517,126** including grants of \$ ) (Revenue \$ **315,644** )

4e Total program service expenses **2,971,578**

**Part IV Checklist of Required Schedules**

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

**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>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in 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>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <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		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	92
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (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	<b>2a</b>	109			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<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 instructions and file Form 4720, Schedule N.	<b>15</b>				X
<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>				X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<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>1a</b> 17		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 17		
<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>b</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>a</b>	The governing body?	X	
<b>b</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>b</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>10b</b>			
<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>b</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>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>12c</b>			
<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>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
<b>15b</b>			
<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>b</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?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **SC**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records

**John Britschge** **70 Main Street, Suite 100**  
**Hilton Head Island** **SC 29926** **843-681-4430**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Steve Stauffer	0.50									
President	0.00	X		X			0	0	0	
(2) Susan Hughson	0.50									
Vice President	0.00	X		X			0	0	0	
(3) Ray Craver	0.50									
Secretary	0.00	X		X			0	0	0	
(4) John Britschge	0.50									
Treasurer	0.00	X		X			0	0	0	
(5) Kate Boardman	0.50									
Board Director	0.00	X					0	0	0	
(6) Bubba Gillis	0.50									
Board Director	0.00	X					0	0	0	
(7) Mary Hall	0.50									
Board Director	0.00	X					0	0	0	
(8) Butch Kisiah	0.50									
Board Director	0.00	X					0	0	0	
(9) Keller Kristuck	0.50									
Board Director	0.00	X					0	0	0	
(10) Mike Manesiotis	0.50									
Board Director	0.00	X					0	0	0	
(11) Keri Olivetti	0.50									
Board Director	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>Marty Pauls</b>	0.50									
Board Director	0.00	X					0	0	0	
(13) <b>Reid Perry</b>	0.50									
Board Director	0.00	X					0	0	0	
(14) <b>Danny Ragland</b>	0.50									
Board Director	0.00	X					0	0	0	
(15) <b>Bob Stevens</b>	0.50									
Board Director	0.00	X					0	0	0	
(16) <b>Barry Taylor</b>	0.50									
Board Director	0.00	X					0	0	0	
(17) <b>Kyle Theodore</b>	0.50									
Board Director	0.00	X					0	0	0	
(18) <b>Frank Soule</b>	40.00									
Executive Director	0.00			X			107,232	0	0	
<b>1b Subtotal</b>							107,232			
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							107,232			

**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 **1**

	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

0

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<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>					
	<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>	<b>1,367,987</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	<b>223,940</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b> \$					
	<b>h Total.</b> Add lines 1a-1f		<b>1,591,927</b>				
	<b>Program Service Revenue</b>	<b>2a</b> After-school club	Business Code	277,380	277,380		
<b>b</b> Summer day camp			246,330	246,330			
<b>c</b> Fitness Program New			180,272	180,272			
<b>d</b> Beaufort County pool			145,000	145,000			
<b>e</b> Youth soccer			127,134	127,134			
<b>f</b> All other program service revenue			1,101,129	1,101,129			
<b>g Total.</b> Add lines 2a-2f			<b>2,077,245</b>				
<b>Other Revenue</b>		<b>3</b> Investment income (including dividends, interest, and other similar amounts)		43,574			43,574
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6a</b>					
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. 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	(i) Securities					
		(ii) Other					
		<b>7a</b>					
	<b>b</b> Less: cost or other basis and sales exps.	<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		490,598					
	<b>b</b> Less: direct expenses	<b>8b</b>	443,929				
	<b>c</b> Net income or (loss) from fundraising events		46,669				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19							
	<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>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		<b>3,759,415</b>	<b>2,077,245</b>	<b>0</b>	<b>43,574</b>	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<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				
<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>1,421,904</b>	<b>1,111,261</b>	<b>310,643</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	<b>116,021</b>	<b>116,021</b>		
<b>10</b> Payroll taxes	<b>119,028</b>	<b>119,028</b>		
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	<b>70,807</b>	<b>70,807</b>		
<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.)				
<b>12</b> Advertising and promotion	<b>55,757</b>	<b>55,757</b>		
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>267,273</b>	<b>267,273</b>		
<b>17</b> Travel	<b>25,103</b>	<b>3</b>	<b>25,100</b>	
<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>24,277</b>	<b>24,277</b>		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>162,298</b>	<b>162,298</b>		
<b>23</b> Insurance				
<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> <b>Recreation center cleanin</b>	<b>103,300</b>	<b>103,300</b>		
<b>b</b> <b>Youth soccer</b>	<b>98,154</b>	<b>98,154</b>		
<b>c</b> <b>Rec Center pool</b>	<b>76,959</b>	<b>76,959</b>		
<b>d</b> <b>Summer day camp</b>	<b>63,814</b>	<b>63,814</b>		
<b>e</b> All other expenses	<b>792,972</b>	<b>702,626</b>	<b>90,346</b>	
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>3,397,667</b>	<b>2,971,578</b>	<b>426,089</b>	<b>0</b>
<b>26</b> 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	
<b>Assets</b>	1	Cash—non-interest-bearing	1,764,452	1	1,215,317
	2	Savings and temporary cash investments	529,261	2	1,307,173
	3	Pledges and grants receivable, net	1,500	3	1,484
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	22,754	9	43,441
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,329,316		
	10b	Less: accumulated depreciation	852,150	10c	1,477,166
	11	Investments—publicly traded securities	95,497	11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	101,853
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	3,802,830	16	4,146,434	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	38,867	17	63,501
	18	Grants payable		18	
	19	Deferred revenue	208,475	19	219,718
	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	115,655	25	61,634
	26	<b>Total liabilities.</b> Add lines 17 through 25	362,997	26	344,853
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	3,439,833	27	3,801,581
	28	Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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		31	
	32	<b>Total net assets or fund balances</b>	3,439,833	32	3,801,581
33	<b>Total liabilities and net assets/fund balances</b>	3,802,830	33	4,146,434	

**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>	<b>3,759,415</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>3,397,667</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>361,748</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>3,439,833</b>
<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>	<b>3,801,581</b>

**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 type="checkbox"/> Cash <input checked="" 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		<b>X</b>
<b>2b</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		<b>X</b>
<b>2c</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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
<b>3b</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		

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

**A** For the 2019 calendar year, or tax year beginning **07/01/19**, and ending **06/30/20**

<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 <b>Hilton Head Island Recreation</b>		<b>D</b> Employer identification number <b>57-0827128</b>
	Doing business as		<b>E</b> Telephone number <b>843-681-7273</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>P.O. Box 22593</b>		
City or town, state or province, country, and ZIP or foreign postal code <b>Hilton Head Island SC 29925</b>		<b>G</b> Gross receipts \$ <b>3,736,498</b>	
<b>F</b> Name and address of principal officer: <b>Mary Hall</b> <b>c/o P.O. Box 22593</b> <b>Hilton Head Island SC 29925</b>		<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>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	
<b>J</b> Website: ▶ <b>www.islandreccenter.org</b>		<b>L</b> Year of formation: <b>1985</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>M</b> State of legal domicile: <b>SC</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Community Recreation</b>		
	<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>	<b>16</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>16</b>
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>148</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>350</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,589,714</b>	<b>1,639,321</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,343,895</b>	<b>1,856,590</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>24,044</b>	<b>22,161</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>85,177</b>	<b>218,426</b>
		<b>3,042,830</b>	<b>3,736,498</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0</b>	<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,466,509</b>	<b>1,394,564</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,556,589</b>	<b>1,389,517</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,023,098</b>	<b>2,784,081</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>19,732</b>	<b>952,417</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,133,804</b>	<b>2,937,997</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>362,651</b>	<b>214,427</b>
	<b>1,771,153</b>	<b>2,723,570</b>	

**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 		Date <b>2/19/21</b>	
	<b>Frank Soule</b> Type or print name and title		<b>Executive Director</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Patrick P. Carey, Jr., CPA</b>	Preparer's signature 	Date <b>2/19/21</b>	Check <input type="checkbox"/> if PTIN self-employed
	Firm's name ▶ <b>Carey &amp; Company P.A.</b>	Firm's EIN ▶ <b>57-0927046</b>		
	Firm's address ▶ <b>70 Main Street, Suite 100 Hilton Head Island, SC 29926</b>	Phone no. <b>843-681-4430</b>		

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:

**Community Recreation**

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 \$ **213,514** including grants of \$ ) (Revenue \$ **141,526** )

**Aquatics program**

4b (Code: ) (Expenses \$ **360,057** including grants of \$ ) (Revenue \$ **493,522** )

**Athletic Program**

4c (Code: ) (Expenses \$ **423,226** including grants of \$ ) (Revenue \$ **479,696** )

**Youth/Teen Programs**

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

(Expenses \$ **1,417,234** including grants of \$ ) (Revenue \$ **741,846** )

4e Total program service expenses **2,414,031**

**Part IV Checklist of Required Schedules**

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

**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	<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? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see 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	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations 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?		

1a	72
1b	0

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		148
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)		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? If "No" to line 3b, provide an explanation on Schedule O		
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		
	7d		
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	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<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? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

**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.		
1a	<b>16</b>		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
1b	<b>16</b>		
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?		<b>X</b>
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?		<b>X</b>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
6	Did the organization have members or stockholders?		<b>X</b>
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?		<b>X</b>
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	<b>X</b>	
8b	b Each committee with authority to act on behalf of the governing body?	<b>X</b>	
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.		<b>X</b>

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **SC**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

**Joe Mezera** **7 Wing Shell Lane**  
**Hilton Head Island** **SC 29926** **843-681-7273**

**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 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) Mary Hall	0.50									
President	0.00	X		X			0	0	0	
(2) Susan Hughson	0.50									
Vice President	0.00	X		X			0	0	0	
(3) Steve Stauffer	0.50									
Secretary	0.00	X					0	0	0	
(4) Kate Boardman	0.75									
Treasurer	0.00	X		X			0	0	0	
(5) John Brighton	0.50									
Board Director	0.00	X					0	0	0	
(6) John Brischge	0.50									
Board Director	0.00	X					0	0	0	
(7) Ray Craver	0.50									
Board Director	0.00	X					0	0	0	
(8) Bubba Gillis	0.50									
Board Director	0.00	X					0	0	0	
(9) Mike Manesiotis	0.50									
Board Director	0.00	X					0	0	0	
(10) Joe Mezera	0.50									
Board Director	0.00	X					0	0	0	
(11) Keri Olivetti	0.50									
Board Director	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(12) Marty Pauls	0.50									
Board Director	0.00	X						0	0	0
(13) Alan Perry	0.50									
Board Director	0.00	X						0	0	0
(14) Bob Stevens	0.50									
Board Director	0.00	X						0	0	0
(15) Barry Taylor	0.50									
Board Director	0.00	X						0	0	0
(16) Kyle Theodore	0.50									
Board Director	0.00	X						0	0	0
(17) Frank Soule	40.00									
Executive Director	0.00			X				100,769	0	0
<b>1b Subtotal</b>								<b>100,769</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>100,769</b>		

**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 **▶ 1**

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

**Section B. Independent Contractors**

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

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

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

**Part VIII: Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,355,196			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	284,125			
	g Noncash contributions included in lines 1a-1f	1g \$				
	<b>h Total. Add lines 1a-1f</b>		<b>1,639,321</b>			
<b>Program Service Revenue</b>	2a Donations Equipment	Business Code	334,826	334,826		
	b Fitness Program New		207,154	207,154		
	c Summer day camp		198,274	198,274		
	d After-school club		145,339	145,339		
	e Beaufort County pool		135,000	135,000		
	f All other program service revenue		835,997	835,997		
	<b>g Total. Add lines 2a-2f</b>		<b>1,856,590</b>			
	3 Investment income (including dividends, interest, and other similar amounts)		22,161			22,161
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
<b>Other Revenue</b>	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	<b>d Net rental income or (loss)</b>					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
	<b>d Net gain or (loss)</b>					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	218,426			
	b Less: direct expenses	8b				
	<b>c Net income or (loss) from fundraising events</b>		<b>218,426</b>			
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	<b>c Net income or (loss) from gaming activities</b>					
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
<b>c Net income or (loss) from sales of inventory</b>						
<b>Miscellaneous Revenue</b>	11a	Business Code				
	b					
	c					
	d All other revenue					
	<b>e Total. Add lines 11a-11d</b>					
	<b>12 Total revenue. See instructions</b>		<b>3,736,498</b>	<b>1,856,590</b>	<b>0</b>	<b>22,161</b>



**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	100,769		100,769	
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	1,077,318	888,144	189,174	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	108,843	108,843		
10 Payroll taxes	107,634	107,634		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	50,275	50,275		
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.)	16,207	16,207		
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	200,602	200,602		
17 Travel	10,612	813	9,799	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,990	19,990		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	104,690	104,690		
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 <b>Special Events</b>	202,390	202,390		
b <b>Island Recreation facilit</b>	116,736	116,736		
c <b>Recreation center cleanin</b>	85,801	85,801		
d <b>Rec Center pool</b>	56,556	56,556		
e All other expenses	525,658	455,350	70,308	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	2,784,081	2,414,031	370,050	0
26 <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	
Assets	1	Cash—non-interest-bearing	369,094	1	985,581
	2	Savings and temporary cash investments	516,969	2	489,237
	3	Pledges and grants receivable, net	1,061	3	41,451
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	33,390	9	24,464
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,765,135		
	b	Less: accumulated depreciation	10b 455,508	10c 674,857	1,309,627
	11	Investments—publicly traded securities	451,070	11	87,637
	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	87,363	15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,133,804	16	2,937,997	
Liabilities	17	Accounts payable and accrued expenses	128,729	17	25,930
	18	Grants payable		18	
	19	Deferred revenue	163,770	19	121,745
	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	70,152	25	66,752
	26	<b>Total liabilities.</b> Add lines 17 through 25	362,651	26	214,427
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	1,771,153	27	2,723,570
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input 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		31	
32	<b>Total net assets or fund balances</b>	1,771,153	32	2,723,570	
33	<b>Total liabilities and net assets/fund balances</b>	2,133,804	33	2,937,997	

**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	3,736,498
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,784,081
3	Revenue less expenses. Subtract line 2 from line 1	3	952,417
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,771,153
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	2,723,570

**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 type="checkbox"/> Cash <input checked="" 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?		
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		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

**Hilton Head Island Recreation**

Employer identification number

**57-0827128**

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	847,942	1,015,313	1,282,382	1,589,714	1,639,321	6,374,672
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	847,942	1,015,313	1,282,382	1,589,714	1,639,321	6,374,672
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						6,374,672

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	847,942	1,015,313	1,282,382	1,589,714	1,639,321	6,374,672
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,840	23,496	19,156	15,686	4,227	64,405
9 Net income from unrelated business activities, whether or not the business is regularly carried on					16,934	16,934
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	55,698					55,698
11 <b>Total support.</b> Add lines 7 through 10						6,511,709
12 Gross receipts from related activities, etc. (see instructions)					12	2,075,016
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	97.90%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	93.27%
16a <b>33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b <b>33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		



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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2019 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	<b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

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

**Part II, Line 10 - Other Income Detail**

Net income from fundraising \$ 55,698

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization

Employer identification number

**Hilton Head Island Recreation**

**57-0827128**

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

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

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

**Part II Conservation Easements.**

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ \$ .....

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII  Yes  No

**Part V Endowment Funds.**

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations  | 3a(i)  |    |
| (ii) Related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,000		15,000
b Buildings		1,361,583		1,361,583
c Leasehold improvements				
d Equipment				
e Other	388,552		455,508	-66,956
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>1,309,627</b>

**Part VII Investments – Other Securities.**

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

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

**Part VIII Investments – Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Accrued salaries</b>	<b>41,949</b>
(3) <b>Payroll Taxes Payable</b>	<b>12,744</b>
(4) <b>Accrued Other</b>	<b>8,961</b>
(5) <b>Smith Barney plan</b>	<b>2,432</b>
(6) <b>Sales Tax Payable</b>	<b>666</b>
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>66,752</b>

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

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

Series of horizontal dotted lines for providing supplemental information.





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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization

**Hilton Head Island Recreation**

Employer identification number

**57-0827128**

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

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

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

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

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Special Events</u> (event type)	<u>Heritage Booth</u> (event type)	<u>None</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	212,426	6,000	218,426
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	212,426	6,000	218,426
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				218,426

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ .....

Address ▶ .....

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

Name ▶ .....

Address ▶ .....

16 Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....

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

**SCHEDULE O**  
(Form 990 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

Hilton Head Island Recreation

Employer identification number

57-0827128

**Form 990, Part III, Line 4d - All Other Accomplishments****Community Recreation****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

A copy of the 990 is provided to selected Officers of the Board and the Executive Director prior to it being filed. The entire Board will review the return at the next regularly scheduled meeting.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

The Organization regularly and consistently monitors and enforces compliance with its policy.

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

The process for determining the compensation for the Executive Director included a review and approval by independent persons, comparibilty data and contemperaneous substantiation of the deliberation and decision.

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

The governing documents are made available to the public upon request.

**Form 990, Part IX, Line 24e - Other Expenses****Description**

	Tot/Prog Service	Mgt & General	Fundraising
Youth soccer	\$ 46,057	\$ 0	\$ 0

Name of the organization

Hilton Head Island Recreation

Employer identification number

57-0827128

## Fitness Program New

\$	42,769	\$	0	\$	0
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## Community Youth Events

\$	33,410	\$	0	\$	0
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## Youth basketball

\$	31,114	\$	0	\$	0
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## Propane

\$	28,611	\$	0	\$	0
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## Supplies-janitorial

\$	0	\$	28,313	\$	0
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## Summer day camp

\$	26,607	\$	0	\$	0
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## Telephone

\$	25,404	\$	0	\$	0
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## Supplies-swim pool

\$	20,993	\$	0	\$	0
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## Parks

\$	17,499	\$	0	\$	0
----	--------	----	---	----	---

## Jr Academy Soccer

\$	13,143	\$	0	\$	0
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## Computer lease

\$	0	\$	11,338	\$	0
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## Supplies-general purpose

\$	0	\$	9,919	\$	0
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## Dues &amp; subscriptions

\$	9,577	\$	0	\$	0
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## Discovery club

Name of the organization <b>Hilton Head Island Recreation</b>	Employer identification number <b>57-0827128</b>
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	\$	8,676	\$	0	\$	0
<b>Karate-Shotokan</b>						
	\$	8,419	\$	0	\$	0
<b>Youth-tennis</b>						
	\$	8,288	\$	0	\$	0
<b>After-shool club</b>						
	\$	8,051	\$	0	\$	0
<b>Exercise Class</b>						
	\$	7,984	\$	0	\$	0
<b>Leases-office equipment</b>						
	\$	0	\$	7,794	\$	0
<b>Lacrosse</b>						
	\$	7,470	\$	0	\$	0
<b>Supplies-office</b>						
	\$	0	\$	6,726	\$	0
<b>Golf school</b>						
	\$	6,660	\$	0	\$	0
<b>Repairs-swim pool</b>						
	\$	6,604	\$	0	\$	0
<b>Senior Trips</b>						
	\$	5,975	\$	0	\$	0
<b>Postage &amp; freight</b>						
	\$	5,968	\$	0	\$	0
<b>Fitness Program Cla</b>						
	\$	5,965	\$	0	\$	0
<b>Gym Floor</b>						
	\$	5,490	\$	0	\$	0

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## Sailing camp

\$	5,460	\$	0	\$	0
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## Volleyball-girls camp

\$	5,204	\$	0	\$	0
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## Grounds maintenance

\$	5,200	\$	0	\$	0
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## Gator football

\$	4,955	\$	0	\$	0
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## Youth Fitness

\$	4,948	\$	0	\$	0
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## Repairs-building

\$	3,992	\$	0	\$	0
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## CIP Building Upf

\$	3,562	\$	0	\$	0
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## Aquatics

\$	3,373	\$	0	\$	0
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## Printing-general

\$	0	\$	3,318	\$	0
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## Senior Citizen

\$	3,233	\$	0	\$	0
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## Trash Removal

\$	3,177	\$	0	\$	0
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## Computer lease-senior pro

\$	3,088	\$	0	\$	0
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## Vending Machines

\$	2,926	\$	0	\$	0
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## Pickleball Expense

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\$	0	\$	2,513	\$	0
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Challenge program

\$	2,484	\$	0	\$	0
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Heritage Booth

\$	2,472	\$	0	\$	0
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Adult soccer leagues

\$	2,433	\$	0	\$	0
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Telephone-senior program

\$	2,095	\$	0	\$	0
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Open gym programs

\$	1,724	\$	0	\$	0
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Loss of fixed assets

\$	1,692	\$	0	\$	0
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Football Camp

\$	1,500	\$	0	\$	0
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Elevator Maintenance

\$	1,488	\$	0	\$	0
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Supplies general purpose-

\$	1,393	\$	0	\$	0
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Cheerleading camp

\$	1,080	\$	0	\$	0
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Fast trackers

\$	992	\$	0	\$	0
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Flag football

\$	956	\$	0	\$	0
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Roller hockey

\$	852	\$	0	\$	0
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## Property Taxes

\$	740	\$	0	\$	0
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## Dance

\$	704	\$	0	\$	0
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## Swim lessons

\$	656	\$	0	\$	0
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## Printing-newsletter

\$	544	\$	0	\$	0
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## Children &amp; teen activitie

\$	536	\$	0	\$	0
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## Grounds maintenance-Shelt

\$	475	\$	0	\$	0
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## SWU Fee - Beaufort

\$	0	\$	387	\$	0
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## Supplies Office

\$	254	\$	0	\$	0
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## Postage-senior program

\$	132	\$	0	\$	0
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## Copier lease maintenance-

\$	131	\$	0	\$	0
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## Adult basketball leagues

\$	106	\$	0	\$	0
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## Printing gen - senior

\$	59	\$	0	\$	0
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## Total

\$	455,350	\$	70,308	\$	0
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Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: APR 23 1997

Hilton Head Island Recreation Association  
C/O Island Youth Center Cordillo Pkwa  
PO Box 22593  
Hilton Head Island, SC 29925-2593

Person to Contact:  
D. A. Downing  
Telephone Number:  
513-241-5199  
Fax Number  
513-684-5936  
Federal Identification Number:  
57-0827128

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in June, 1986 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Hilton Head Island Recreation Association  
57-0827128

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

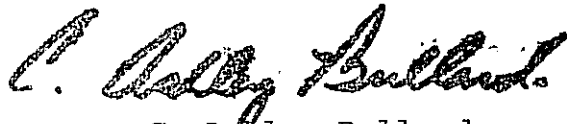
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return.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

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Ashley Bullard". The signature is written in a cursive style with some loops and flourishes.

C. Ashley Bullard  
District Director