FORVIS MAZARS, LLP 500 RIDGEFIELD COURT ASHEVILLE, NC 28806

> Kiawah Island Community Association Inc 23 BEACHWALKER DRIVE KIAWAH ISLAND, SC 29455

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CLIENT'S COPY

Forvis Mazars, LLP forvismazars.us



June 19, 2024

Kiawah Island Community Association Inc 23 Beachwalker Drive Kiawah Island, SC 29455

Kiawah Island Community Association Inc:

On behalf of our team at **Forvis Mazars**, we would like to express our deepest gratitude for allowing us to assist you with your 2022 tax reporting needs. Our mission is to provide an **Unmatched Client Experience®** through an uncommon commitment to excellence. Enclosed you will find your completed 2022 tax returns.

Jurisdiction- Form		Filing Method	Refund/Balance Due	Amount
Federal Form 990		E-File	NA	NA
Federal 990-T		Paper	NA	NA
South Carolina	Main	Paper	NA	NA

### **Information Provided:**

- ACTION ITEMS: The documents enclosed need to be signed and returned to Forvis Mazars'
  office, or mailed to the appropriate taxing authority by as soon as possible If your returns are to
  be filed electronically, they will not be filed until the signed documents are received by our office
- **FUTURE ESTIMATED TAX PAYMENTS:** Vouchers and instructions for making necessary payments are also enclosed. Please see the filing instructions for required payment amounts and due dates.
- **2022 TAX RETURNS**: Included are copies of your returns and any supporting documents you may have furnished.

Your tax returns were prepared from information provided by you, without additional verification by Forvis Mazars. Upon examination, taxing authorities may request additional information. Forvis Mazars strongly recommends that you preserve all original source documents and other supporting information in the event of such requests. We also advise you to retain copies of your 2022 returns, indefinitely.

Please note that the tax advice Forvis Mazars has provided above and within this package, in connection with the preparation of your U.S. federal tax return, is not intended or written to be used by any taxpayer

for the purpose of avoiding penalties that may be imposed on the taxpayer by the Internal Revenue Service.

If you have further questions on any details contained in this letter, or on any other matter, please do not hesitate to contact us.

Warm Regards,

Amy Bibby Forvis Mazars, LLP

### **Filing Instructions**

Prepared for:	Prepared by:
Kiawah Island Community Association	Forvis Mazars, LLP
23 Beachwalker Drive	500 Ridgefield Court
Kiawah Island, SC 29455	Asheville, NC 28806

2022 FORM 990

Electronic Filing:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us as soon as possible

2022 FORM 990-T

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form 990-T has a balance due of \$275.

Payments should be made using the Electronic Federal Tax Payment System (EFTPS). Taxpayers can make deposits online at www.eftps.gov or by calling EFTPS Customer Service at 1-800-555-4477. For deposits made by EFTPS to be on time, the organization must initiate the transaction during business hours at least 1 business day before the date the deposit is due. If you are using ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

## Filing Instructions

Filing Instructions					
Prepared for:	Prepared by:				
Kiawah Island Community Association 23 Beachwalker Drive Kiawah Island, SC 29455	Forvis Mazars, LLP 500 Ridgefield Court Asheville, NC 28806				
2023 FORM 990-T ESTIMATED TAX					
Estimated tax installments are due	as follows:				
\$210due bySeptember 15,\$70due byDecember 15,					
(EFTPS). Taxpayers can make deposi calling EFTPS Customer Service at 1 EFTPS to be on time, the organizati during business hours at least 1 bu	asiness day before the date the deposit It or Same-Day Fedwire methods, please al institution for the deadline to				
2022 SOUTH CAROLINA FORM SC990T					
You have a balance due of	\$ 107.00				
The return should be signed and dat	ed by the authorized individual(s).				
Enclose a check or money order for	\$107.00, payable to SCDOR.				
Please mail as soon as possible.					
Mail to - SCDOR Corporate Taxable P.O. Box 100151 Columbia, SC 29202					
200061					

# **Filing Instructions**

	tructions
Prepared for:	Prepared by:
23 Beachwalker Drive	Forvis Mazars, LLP 500 Ridgefield Court Asheville, NC 28806
2023 SOUTH CAROLINA ESTIMATED INCOME	TAX
Estimated tax installments are due	as follows:
Installment no. 2 \$ 30.00 Installment no. 3 \$ 30.00	due by April 18, 2023 due by June 15, 2023 due by September 15, 2023 due by December 15, 2023
Please mail on or before the due da	te to:
Mail to - SCDOR Corporate Voucher P.O. BOX 100153 Columbia, SC 29202	

- 8	879-TE		IF	S e-file Signature for a Tax Exem	Authorization	1	OM	B No. 1545-0047
Form $igsquare$		For colondar va		fiscal year beginning				
		For calendar ye	ar 2022, or	Do not send to the IRS. Kee		, 20		2022
	ent of the Treasury evenue Service		G	to www.irs.gov/Form8879TE fo				
Name o		I	ū			EIN or	SSN	
	KIAWAH IS	LAND COMMU	NITY A	SSOCIATION INC			-0713010	
Name a	nd title of officer or pe			HANNON WHITE				
Name a			iux	HIEF OPERATING OFFICER				
Part	I Type of	Return and	Retu	rn Information				
Form 5 or <b>10a</b> whiche than or	330 filers may enter below, and the amo	r dollars and c ount on that lir ank (do not er	ents. Fo ne for th nter -0-).	sing this Form 8879-TE and enter or all other forms, enter whole dolla e return being filed with this form But, if you entered -0- on the retur <b>b Total revenue,</b> if any (Form 99	ars only. If you check the was blank, then leave line n, then enter -0- on the ap	box on line <b>1a,</b> <b>1b, 2b, 3b, 4b</b> oplicable line be	, 2a, 3a, 4a, 5, 5b, 6b, 7b elow. Do no	5a, 6a, 7a, 8a, 9a, b, 8b, 9b, or 10b, bt complete more
1a 0-				<b>b Total revenue,</b> if any (Form 99)				
2a	Form 990-EZ che							
3a	Form 1120-POL			<b>b Total tax</b> (Form 1120-POL, line				
4a -	Form 990-PF che			b Tax based on investment inco				
5a	Form 8868 check			<b>Balance due</b> (Form 8868, line				
6a	Form 990-T chec			<b>b Total tax</b> (Form 990-T, Part III,				
7a	Form 4720 check			<b>b Total tax</b> (Form 4720, Part III, I				
8a	Form 5227 check			b FMV of assets at end of tax ye				
9a	Form 5330 check			b Tax due (Form 5330, Part II, lin	,			
	Form 8038-CP ch			b Amount of credit payment red			10b	
Part				e Authorization of Officer				
Under of entit				am an officer of the above entity c	-	-		
of any entry to financia later th payme person	refund. If applicable o the financial institu al institution to debi an 2 business days nt of taxes to receiv	e, I authorize the ution account it the entry to prior to the pa re confidential	ne U.S. indicate this acco ayment informa	ion of the transmission, <b>(b)</b> the re Treasury and its designated Finan- d in the tax preparation software to ount. To revoke a payment, I must (settlement) date. I also authorize tion necessary to answer inquiries ture for the electronic return and,	cial Agent to initiate an ele for payment of the federal contact the U.S. Treasur the financial institutions in and resolve issues relate	ectronic funds v I taxes owed on y Financial Ager nvolved in the pr ed to the payme	withdrawal ( this return, nt at 1-888-3 rocessing of ent. I have se	direct debit) and the 353-4537 no f the electronic elected a
_	I authorize FOR	VIS MAZARS	LLP			to enter r	my PIN	63916
			/	ERO firm name			-	r five numbers, but
_		ncy(ies) regula	ting cha	electronically filed return. If I have irities as part of the IRS Fed/State			f the return	-
	return. If I have i IRS Fed/State p of officer or person subject	ndicated withi rogram, I will e	n this re enter my	with respect to the entity, I will ent eturn that a copy of the return is be PIN on the return's disclosure co	eing filed with a state age	ncy(ies) regulati		•
Part	III Certifica	tion and A	uthen	tication				
	EFIN/PIN. Enter yo r (EFIN) followed by	-		-	5692605297 Do not enter a			
submit				which is my signature on the 2022 quirements of <b>Pub. 4163,</b> Modern				
ERO's s	ignature AMY I	BIBBY			Date	06/19/24		
		Do No		RO Must Retain This Form mit This Form to the IRS I		Γο Do So		
LHA F	For Privacy Act and	l Paperwork I	Reducti	on Act Notice, see instructions.			Form	8879-TE (2022)
202521	12-16-22							

# Return of Organization Exempt From Income Tax

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



Department of the Treasury Internal Revenue Service

AF	or the	2022 calendar year, or tax year beginning and o	ending				
	heck if oplicable:	C Name of organization		D Employer identification number			
	Address change	KIAWAH ISLAND COMMUNITY ASSOCIATION INC					
	Name change	Doing business as		57-0713010			
	Initial		Room/suite	E Telephone numbe	r		
	 Final return/	23 BEACHWALKER DRIVE	(866)226-177				
	termin- ated	City or town, state or province, country, and ZIP or foreign postal code		<b>G</b> Gross receipts \$	27,108,775.		
X	Amende return			H(a) Is this a group return			
	Applica-	F Name and address of principal officer: SHANNON WHITE		for subordinates? Yes X No			
	pending	SAME AS C ABOVE		H(b) Are all subordinates ir	ncluded? Yes No		
<u>I</u> T	ax-exer	npt status: 501(c)(3) 🗴 501(c) ( 4 ) (insert no.) 4947(a)(1) c	or 📃 527	If "No," attach a	list. See instructions		
	lebsite			H(c) Group exemptio	n number		
		rganization: X Corporation Trust Association Other	L Year	of formation: 2010	A State of legal domicile: SC		
Ра		Summary					
e		Briefly describe the organization's mission or most significant activities:		IN PROMOTING THE	Е		
anc	-	OMMON GOOD AND GENERAL WELFARE OF THE RESIDENTS OF KIAWAH IS					
Governance		Check this box if the organization discontinued its operations or dispos			sets.		
ŇOĘ				7			
		lumber of independent voting members of the governing body (Part VI, line 1b)			7		
ies		otal number of individuals employed in calendar year 2022 (Part V, line 2a)		46			
Activities &		otal number of volunteers (estimate if necessary)		134,062.			
Ac		otal unrelated business revenue from Part VIII, column (C), line 12		1,308.			
			<u> </u>		,		
				Prior Year	Current Year		
	8 (	contributions and grants (Part VIII line 1h)		Prior Year	Current Year		
anı		Contributions and grants (Part VIII, line 1h)		٥.	0.		
enne	9 F	Program service revenue (Part VIII, line 2g)					
Revenue	9 F 10 Ir	Program service revenue (Part VIII, line 2g) nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		0. 19,409,815.	0. 18,561,372.		
Revenue	9 F 10 Ir 11 C	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	······	0. 19,409,815. 711,685.	0. 18,561,372. -550,306.		
Revenue	9 F 10 Ir 11 C 12 T	Program service revenue (Part VIII, line 2g) nvestment income (Part VIII, column (A), lines 3, 4, and 7d)	······	0. 19,409,815. 711,685. 308,139.	0. 18,561,372. -550,306. 414,827.		
Revenue	9 F 10 Ir 11 C 12 T 13 C	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Inter revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0. 19,409,815. 711,685. 308,139. 20,429,639.	0. 18,561,372. -550,306. 414,827. 18,425,893.		
	9 F 10 Ir 11 C 12 T 13 C 14 F	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>Investment - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</u> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0. 19,409,815. 711,685. 308,139. 20,429,639. 0.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0.		
	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>Stal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</u> Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4)		0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0.		
	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Investment income (Part VIII, column (A), lines 12) Investment income (Part IX, column (A), lines 1-3) Investment income (Part IX, column (A), line 4) Investment income (Part IX, column (A), line 11e) Investment income (Part IX, column (D), line 25)		0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0.		
Expenses Revenue	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Other revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) Isalaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Isotal fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210.		
	9 F 10 Ir 11 C 12 T 13 G 14 E 15 S 16a F b T 17 C 18 T	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Pother revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Pother revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Parants and similar amounts paid (Part IX, column (A), lines 1-3) Renefits paid to or for members (Part IX, column (A), line 4) Balaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Professional fundraising expenses (Part IX, column (D), line 25) Pother expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Potal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325.		
Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Other revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) Isalaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Isotal fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432.		
Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Iotal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Genefits paid to or for members (Part IX, column (A), line 4)         Grants, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Iotal fundraising expenses (Part IX, column (D), line 25)         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         Iotal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year		
Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Investment income (Part VIII, column (A), lines 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Grants, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Invest (Part IX, column (A), lines 11a-11d, 11f-24e)         Inter expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Inter 16)	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002.		
Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Grants and fundraising fees (Part IX, column (A), line 11e)         Professional fundraising fees (Part IX, column (A), line 11e)         Otal revenues (Part IX, column (A), line 11e)         Otal fundraising expenses (Part IX, column (D), line 25)         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         Otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Bevenue less expenses. Subtract line 18 from line 12         Otal assets (Part X, line 16)         Otal liabilities (Part X, line 26)	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014. 3,311,487.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002. 3,770,087.		
Net Assets or Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F 20 T 21 T 22 N	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Garants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Galaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Gotal revenues (Part IX, column (A), line 11e)         Otal revenues (Part IX, column (A), line 11e)         Otal fundraising expenses (Part IX, column (D), line 25)         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         Otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Bevenue less expenses. Subtract line 18 from line 12         Otal assets (Part X, line 16)         Otal liabilities (Part X, line 26)         Iet assets or fund balances. Subtract line 21 from line 20	0.	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002.		
The sets of <b>Expenses</b>	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F 20 T 21 T 22 N rt II	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Grants and fundraising fees (Part IX, column (A), line 11e)         Professional fundraising fees (Part IX, column (D), line 25)         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         Otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Otal assets (Part X, line 16)         Otal liabilities (Part X, line 26)         Bet assets or fund balances. Subtract line 21 from line 20         Signature Block	0. Be	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014. 3,311,487. 23,056,527.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002. 3,770,087. 21,495,915.		
Der Der Assets or Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F 20 T 21 T 22 N rt II rt penalt	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Pother revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Pother revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Pother revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Pother and similar amounts paid (Part IX, column (A), lines 1-3) Penefits paid to or for members (Part IX, column (A), line 4) Palaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Potal fundraising expenses (Part IX, column (D), line 25) Pother expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Potal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Pervenue less expenses. Subtract line 18 from line 12 Potal assets (Part X, line 16) Potal liabilities (Part X, line 26) Peter espenses of fund balances. Subtract line 21 from line 20 Signature Block Peter espenses (Part I I have examined this return, including accompanying schedules	0. Be	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014. 3,311,487. 23,056,527.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002. 3,770,087. 21,495,915.		
Der Der Assets or Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F 20 T 21 T 22 N rt II rt penalt	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Grants and fundraising fees (Part IX, column (A), line 11e)         Professional fundraising fees (Part IX, column (D), line 25)         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         Otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Otal assets (Part X, line 16)         Otal liabilities (Part X, line 26)         Bet assets or fund balances. Subtract line 21 from line 20         Signature Block	0. Be	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014. 3,311,487. 23,056,527.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002. 3,770,087. 21,495,915.		
Der Der Assets or Expenses	9 F 10 Ir 11 C 12 T 13 C 14 E 15 S 16a F b T 17 C 18 T 19 F 20 T 21 T 22 N rt II correct,	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Pother revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Pother revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Pother revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Pother and similar amounts paid (Part IX, column (A), lines 1-3) Penefits paid to or for members (Part IX, column (A), line 4) Palaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Potal fundraising expenses (Part IX, column (D), line 25) Pother expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Potal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Pervenue less expenses. Subtract line 18 from line 12 Potal assets (Part X, line 16) Potal liabilities (Part X, line 26) Peter espenses of fund balances. Subtract line 21 from line 20 Signature Block Peter espenses (Part I I have examined this return, including accompanying schedules	0. Be	0. 19,409,815. 711,685. 308,139. 20,429,639. 0. 0. 6,707,241. 0. 9,654,883. 16,362,124. 4,067,515. ginning of Current Year 26,368,014. 3,311,487. 23,056,527.	0. 18,561,372. -550,306. 414,827. 18,425,893. 0. 0. 7,462,115. 0. 11,936,210. 19,398,325. -972,432. End of Year 25,266,002. 3,770,087. 21,495,915.		

Here	SHANNON WHI	TE , CHIEF OPERATING OFF	ICER					
	Type or print na	Type or print name and title						
	Print/Type prepa	irer's name	Date	Check	PTIN			
Paid	АМУ ВІВВУ		AMY BIBBY	06/19/24	self-employed	P00445891		
Preparer	Firm's name	FORVIS MAZARS, LLP			Firm's EIN 44-	0160260		
Use Only	Firm's address	500 RIDGEFIELD COURT						
	ASHEVILLE, NC 28806 Phone no.(828) 254-2							
May the IF	lay the IRS discuss this return with the preparer shown above? See instructions							

	990 (2022) KIAWAH ISLAND COMMUNITY ASSOCIATION INC	57-0713010 Page <b>2</b>
Pai	t III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission: THE ASSOCIATION IS PRIMARILY ENGAGED IN PROMOTING THE COMMON GOOD AND	
	GENERAL WELFARE OF THE RESIDENTS OF KIAWAH ISLAND. IT ACCOMPLISHES	
	THIS BY PROVIDING A FRAMEWORK TO ESTABLISH AND ENFORCE COMMUNITY	
	EXPECTATIONS AND STANDARDS; BY UNDERTAKING AND IMPLEMENTING STRATEGIC	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?	Yes X No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? . If "Yes," describe these changes on Schedule O.	Yes X No
4	Describe the organization's program service accomplishments for each of its three largest program services, as r	neasured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other revenue, if any, for each program service reported.	s, the total expenses, and
4a	(Code:) (Expenses \$11,874,565. including grants of \$) (Revenue)	ue\$ 17,578,353.)
	KICA IS RESPONSIBLE FOR MAINTAINING AND PRESERVING THE COMMON AREA OF	
	KIAWAH ISLAND. THIS INCLUDES UPKEEP OF 60 MILES OF ROADWAYS; 19 MILES	
	OF LEISURES TRAILS; 122 LAKES AND PONDS; 10 CRABBING DOCKS; 26	
	BOARDWALKS; 8 VEHICULAR BRIDGES; 30 PEDESTRIAN BRIDGES; 3 VIEWING	
	TOWERS; AND 1005 ACRES OF COMMON PROPERTY.	
4b		ue\$139,134.)
	TO ENHANCE THE SECURITY AND SAFETY OF THE KIAWAH ISLAND COMMUNITY, THE	
	ASSOCIATION PROVIDES ONSITE SECURITY PATROL.	
4.	(Code:) (Expenses \$1,618,877. including grants of \$) (Revenue	ue\$ 734,415.)
4c	(Code:) (Expenses \$) (Revenue (Revenu (Revenue (Revenu (Revenue (Revenue (Revenue (Revenue (Revenu(	Je\$, J=\$, J=1, J=1, J=1, J=1, J=1, J=1, J=1, J=1
	COMMUNITY CENTER WHICH PROVIDES RECREATIONAL AND FITNESS PROGRAMS. THE	
	RECREATION STAFF ALSO MANAGE THE BOATING AND PICNIC FACILITIES.	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$ ) (Revenue \$	)
4e	Total program service expenses16,252,932.	
		Form <b>990</b> (2022)
232002	2 12-13-22	

_		(
Form	990	(2022)

Part IV Checklist of Required Schedules

KIAWAH ISLAND COMMUNITY ASSOCIATION INC

57-0713010

1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
_	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		
-	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
-	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			<b>.</b>
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	4		x
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	11a	х	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11a		
b		11b		x
~	assets reported in Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
Ь	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	110		
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		x
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	X
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Form 990 (	2022)			COMMUNITY	
Part IV	Checklist o	f Required	Schedu	les <sub>(continu</sub>	ied)

Page 4

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	• •		v
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
А	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	240 24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	ZTU		
200	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
ь	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	Lou		
-	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
	Schedule L. Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			x
04	contributions? If "Yes," complete Schedule M	30		X
31 32	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>	31		- 23
32		32		x
33	Schedule N, Part II	52		
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
Dor	Note: All Form 990 filers are required to complete Schedule O	38	X	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable <b>1a</b> 65			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable       1b       0         Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
C	(compliant) with the state with the state of	1c	х	
232004	(gambing) winnings to prize winners?		990	1 (2022)
04				~~~ <i>~~</i> /

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2022.06000 KIAWAH ISLAND COMMUNITY A 30013632

Form	990 (2022) KIAWAH ISLAND COMMUNITY ASSOCIATION INC		57-071301	0	P	age 5		
Par						9		
					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	151					
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ıs?		2b	Х			
				3a	X			
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0		3b	X			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	uthori	ty over, a					
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccoun	t)?	4a		X		
b	If "Yes," enter the name of the foreign country							
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac	count	s (FBAR).	_		v		
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact			5b		X		
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			6-		x		
L	any contributions that were not tax deductible as charitable contributions?			6a		<u></u>		
D	If "Yes," did the organization include with every solicitation an express statement that such contribution upon pattery deductible?			Ch				
7	were not tax deductible? Organizations that may receive deductible contributions under section 170(c).			6b				
7	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	ices n	rovided to the navor?	7a				
a b			ovided to the payor !	7b				
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa			10				
U	to file Form 8282?			7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		10				
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		?	7e				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f				
g	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			7g 7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained							
	sponsoring organization have excess business holdings at any time during the year?			8				
9	Sponsoring organizations maintaining donor advised funds.							
а	Did the sponsoring organization make any taxable distributions under section 4966?			9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b				
10	Section 501(c)(7) organizations. Enter:							
а	Initiation fees and capital contributions included on Part VIII, line 12	10a						
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b						
11	Section 501(c)(12) organizations. Enter:							
а	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						
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a				
		12b						
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			10-	_			
а	Is the organization licensed to issue qualified health plans in more than one state?			13a				
h	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b						
с	Enter the amount of reserves on hand	13c						
				14a		x		
	<ul> <li>b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O</li> </ul>							
15 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner			14b				
	excess parachute payment(s) during the year?			15		х		
	If "Yes," see the instructions and file Form 4720, Schedule N.							
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incom	ne?	16		х		
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act	ivities						
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17				
	If "Yes," complete Form 6069.							
232005	12-13-22			Form	990	(2022)		

Form	990 (2022) KIAWAH ISLAND COMMUNITY ASSOCIATION INC 57-01	713010	Р	age 6
	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and	d for a "No" ı	respor	ise
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.		1	
	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a	7		
	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.			
h	Enter the number of voting members included on line 1a, above, who are independent	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
2				x
•	officer, director, trustee, or key employee?	2		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			x
	of officers, directors, trustees, or key employees to a management company or other person?			x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			X
6	Did the organization have members or stockholders?	6	х	
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?	<u>7a</u>	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b	Х	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	х	
	Each committee with authority to act on behalf of the governing body?		х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form		х	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No." go to line 13	12a	х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			
Ū	on Schedule O how this was done	12c	x	
13			х	
14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?		x	
	Did the process for determining compensation of the following persons include a review and approval by independent			
15				
-	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	45.0	x	
	The organization's CEO, Executive Director, or top management official		А	x
a	Other officers or key employees of the organization	<u>15b</u>		
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			v
	taxable entity during the year?	<u>16a</u>		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	<b>16</b> b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedSC			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501	(c)(3)s only)	availa	ble
	for public inspection. Indicate how you made these available. Check all that apply.			
	X       Own website       Another's website       X       Upon request       Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest polic	y, and finan	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	DALE SCHOON - (843)768-9194			
_	23 BEACHWALKER DRIVE, KIAWAH ISLAND, SC 29455			
232006	12-13-22	Form	9 <b>90</b>	(2022)
	6			. ,
106	19 797738 3001363916 2022.06000 KIAWAH ISLAND COMMU	JNITY A	. 30	013

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Form 990 (2		57-0713010	Page /
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Com	pensated	
	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 Comple	te this table for all persons required to be listed. Report compensation for the calendar year ending with	h or within the organization	ı's tax year.

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• 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)	(B)	(C)		(D)	(E)	(F)				
Name and title	Average	(10	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	, unle	ss pe	rson i	is both	n an	compensation	compensation	amount of
	week		cer ar T	nd a d	lirecto	or/trus	tee)	from	from related	other
	(list any	ector						the	organizations	compensation
	hours for	or dir	e			ated		organization	(W-2/1099-MISC/	from the
	related	istee	truste		æ	bens		(W-2/1099-MISC/	1099-NEC)	organization
	organizations below	ual tru	ional		ploye	t com		1099-NEC)		and related
	line)	ndividual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) SHANNON WHITE	40.00		-		-	1				
CHIEF OPERATING OFFICER				х				282,733.	0.	28,990.
(2) TONY ELDER	40.00									
DIRECTOR OF OPERATIONS					х			163,034.	0.	21,889.
(3) DOUG WALTER	40.00									
DIRECTOR OF LAND/LAKES						X		128,071.	0.	14,459.
(4) SARAH BOND	40.00									
DIRECTOR OF HR						X		118,722.	0.	15,398.
(5) WILL CONNOR	40.00								_	
DIRECTOR OF MRR (THRU SEPT)						X		101,413.	0.	20,060.
(6) DALE SCHOON	40.00									
DIRECTOR OF FINANCE	40.00					X		101,229.	0.	14,573.
(7) LEAH BURRIS	40.00							111 100		0
DIRECTOR OF COMMUNICATIONS	10.00					x		111,166.	0.	0.
(8) JERRY MCGEE	10.00									0
CHAIRMAN OF THE BOD	10.00	Х		X				0.	0.	0.
(9) BETH ZAMPINO	10.00								•	0
VICE CHAIR OF THE BOD	10.00	х		X				0.	0.	0.
(10) ALEX FERNANDEZ	10.00	x						0.	0	0
TREASURER	10.00	X		X				0.	0.	0.
(11) BRAD MCILVAIN SECRETARY	10.00	x		x				0.	0.	0.
(12) LISA MASCOLO	5.00	^	-	^				<u>0.</u>	0.	<u>_</u>
DIRECTOR	5.00	x						0.	0.	0.
(13) DAVID DESTEFANO	5.00								••	
DIRECTOR		x						0.	0.	0.
(14) AMANDA MOLE	5.00									
DIRECTOR		х						0.	0.	0.
(15) DAVE MORLEY	10.00									
CHAIRMAN OF THE BOD (THRU MAR)		х		х				0.	0.	0.
						<u> </u>				
					I					<b>– 000</b> (2222)

232007 12-13-22

Form 990 (2022)

### 12210619 797738 3001363916

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		ISLAND COMMUNITY ASSOCIATION INC 57-						57-071	.301	0	P	age <b>8</b>		
Pai	t VII Section A. Officers, Directors, Trust	tees, Key Emp	oloy	ees,			ghes	t C	ompensated Employee	s (continued)				
	(A)	(B)			(C Pos				(D)	(E)			(F)	
	Name and title	Average hours per		not c	heck	more	than c		Reportable	Reportable			stimate	
		week					s both r/trust		compensation from	compensatior from related	'	ar	nount other	01
		(list any	ctor						the	organizations		com	pensa	ation
		hours for	ndividual trustee or director				ted		organization	(W-2/1099-MIS	C/	fr	om th	е
		related	stee o	rustee			bensat		(W-2/1099-MISC/	1099-NEC)		•	anizat	
		organizations below	ıal tru	onal t		ploye(	: com		1099-NEC)				d relat	
		line)	dividu	In stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former				orga	anizati	ons
			Ч	Ч	5	¥	e H	R			-			
											_			
											-			
														-
	Subtotal								1,006,368.		0.	115,369.		
	Total from continuation sheets to Part VII								0.		0.	0, 115,369,		0.
	Total (add lines 1b and 1c) Total number of individuals (including but no								1,006,368.		0.		115,	309.
2	compensation from the organization	or infined to th	ose	liste	u ac	ove	) wri	o re	ceived more than \$100,0					7
	compensation nom the organization												Yes	No
3	Did the organization list any former officer,	director, truste	ee, k	ey e	empl	oye	e, or	hig	hest compensated empl	oyee on	[			
	line 1a? If "Yes," complete Schedule J for su	uch individual								-	[	3		Х
4	For any individual listed on line 1a, is the su													
	and related organizations greater than \$150	,000? If "Yes,	" со	mple	ete S	Sche	dule	J f	or such individual			4	Х	
5	Did any person listed on line 1a receive or a													
<u> </u>	rendered to the organization? If "Yes," com	plete Schedule	e J fo	or sl	ich i	oers	on .					5		X
	tion B. Independent Contractors Complete this table for your five highest cor	monopoted ind	000	ador	-+ -c	ontro	otor	0. ++	at reacived more than ¢	100,000 of comp		ion fr		
1	the organization. Report compensation for t										filsai			
	(A)				. <u>g</u>				(B)			(0	<b>C)</b>	
	Name and business	address							Description of s	ervices	С		nsatio	n
	S CONSTRUCTION													
	SOX 71505, N CHARLESTON, SC 29415							_	STREET RESURFACING			3	,158,	640.
TRULUCK CONSTRUCTION, 1012-A SAINT ANDREWS									CUDEEN DECIDENCINC				0 E C	400
BLVD, CHARLESTON, SC 29407 NU-PIPE LLC								_	STREET RESURFACING				000,	400.
PO BOX 2529, MOUNT PLEASANT, SC 29465									DRAINAGE/PIPE INST	ALLATION			796	406.
KOPPERS UTILITY & INDUSTRIAL PRODUCTS, INC													,	
	BOX 746367, ATLANTA, GA 30374-6367								CONSTRUCTION SERVI	CES			512,	976.
CRU	CATERING													
1784	HARMON ST, N CHARLESTON, SC 2940	)5							CATERING SERVICES				428,	088.
2										ore than				
	\$100,000 of compensation from the organiz	ation				5	8						000	

232008 12-13-22

		Check if Schedule O o	50112		30 (		(A) Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue exclu from tax und
										sections 512 -
1	1 a	Federated campaigns		1a						
1		Membership dues		1b						
	с	Fundraising events								
	d	Related organizations		1d						
	е	Government grants (contr	ibutio	ons) <b>1e</b>						
	f	All other contributions, gifts,	grant	s, and						
		similar amounts not included	abov	e 1f						
	g	Noncash contributions included in	lines 1	a-1f <b>1g</b> \$						
	h	Total. Add lines 1a-1f								_
						Business Code				
2	2 a	GENERAL ASSESSMENT			_	531310	9,352,163.	9,352,163.		
	b	COMMUNITY MAINTENAN	CE		_	531310	7,855,184.	7,855,184.		
	с	RECREATION AND MEMB	ERS		_	531310	697,287.	697,287.		
2		SPECIAL ASSESSMENT	REV		_	531310	383,542.	383,542.		
1	е	SECURITY			_	531310	273,196.	139,134.	134,062.	
	f	All other program service	rever	nue						
	g	Total. Add lines 2a-2f					18,561,372.			
3	3	Investment income (includ	ding o	dividends, int	ere	st, and				
		other similar amounts)								
4	4	Income from investment of	of tax	-exempt bon	d p	roceeds				
5	5	Royalties	· <u>·····</u>				317,506.			317,5
				(i) Real		(ii) Personal				
6	6 a	Gross rents	6a							
	b	Less: rental expenses $\dots$	6b							
	с	Rental income or (loss)	6c							
	d	Net rental income or (loss)	)		<u></u>	[				
7	7 a	Gross amount from sales of		(i) Securitie		(ii) Other				
		assets other than inventory	7a	7,750,00	0.	6,545.				
	b	Less: cost or other basis								
		and sales expenses	7b	8,275,04		31,804.				
	с	Gain or (loss)	7c	-525,04	7.	-25,259.				
	d	Net gain or (loss)		······			-550,306.			-550,3
8		Gross income from fundraising	ng ev	ents (not						
		including \$								
		contributions reported on	line	1c). See						
		Part IV, line 18			8a					
	b	Less: direct expenses			8b					
	с	Net income or (loss) from	fund	raising event	s					
9	9 a	Gross income from gamin	g act	tivities. See						
		Part IV, line 19			9a					
	b	Less: direct expenses		[	9b					
		Net income or (loss) from	-	- r						
10	) a	Gross sales of inventory, I	ess r	eturns						
		and allowances			10a					
	b	Less: cost of goods sold		ŀ	10b	376,031.				
	с	Net income or (loss) from	sales	s of inventory			24,592.	24,592.		
						Business Code				
11	1 a	MISCELLANEOUS			_	531310	72,729.			72,7
	b				_	ļ ļ				
11	с				_	ļ ļ				
1	d	All other revenue								
		Total. Add lines 11a-11d					72,729.			
	2	Total revenue. See instruction	ne –				18,425,893.	18,451,902.	134,062.	-160,0

KIAWAH ISLAND COMMUNITY ASSOCIATION INC

Form 990 (2022)

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KIAWAH ISLAND COMMUNITY ASSOCIATION INC

	Check if Schedule O contains a respons include amounts reported on lines 6b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service	(C) Management and general expenses	(D) Fundraising
	ants and other assistance to domestic organizations		expenses	general expenses	expenses
	d domestic governments. See Part IV, line 21				
	ants and other assistance to domestic				
	lividuals. See Part IV, line 22				
	ganizations, foreign governments, and foreign				
Ŭ	lividuals. See Part IV, lines 15 and 16				
	nefits paid to or for members				
	mpensation of current officers, directors,				
	stees, and key employees	445,767.		445,767.	
	mpensation not included above to disqualified	,		,	
	sons (as defined under section 4958(f)(1)) and				
	sons described in section 4958(c)(3)(B)				
	her salaries and wages	5,715,687.	4,945,772.	769,915.	
	nsion plan accruals and contributions (include				
	tion 401(k) and 403(b) employer contributions)	150,064.	117,990.	32,074.	
	her employee benefits	679,093.	622,308.	56,785.	
	yroll taxes	471,504.	407,293.	64,211.	
	es for services (nonemployees):				
	anagement				
	gal	150,978.	120,782.	30,196.	
	counting	21,690.		21,690.	
	bbying				
e Pro	ofessional fundraising services. See Part IV, line 17				
f Inv	restment management fees				
g Oth	her. (If line 11g amount exceeds 10% of line 25,				
colu	umn (A), amount, list line 11g expenses on Sch 0.)	600,703.	585,542.	15,161.	
12 Adv	vertising and promotion				
I <b>3</b> Off	fice expenses	914,674.	510,112.	404,562.	
1 <b>4</b> Info	ormation technology	693,128.	93,856.	599,272.	
1 <b>5</b> Roy	yalties				
6 Oc	cupancy	593,939.	543,164.	50,775.	
<b>7</b> Tra	avel	86,619.	86,619.		
<b>8</b> Pay	yments of travel or entertainment expenses				
for	any federal, state, or local public officials				
1 <b>9</b> Col	nferences, conventions, and meetings	143,818.	12,028.	131,790.	
	erest				
2 <b>1</b> Pay	yments to affiliates				
2 Dep	preciation, depletion, and amortization	379,987.	379,987.		
-		649,148.	247,853.	401,295.	
abo line	her expenses. Itemize expenses not covered bye. (List miscellaneous expenses on line 24e. If e 24e amount exceeds 10% of line 25, column (A), ount, list line 24e expenses on Schedule 0.)				
	PAIRS AND MAINTENANCE	7,015,576.	6,982,762.	32,814.	
ч —	ERATING SUPPLIES	485,365.	472,876.	12,489.	
~	MMUNITY EVENTS EXPENS	93,263.	93,263.	, ,	
·	CRUITMENT	85,002.	18,248.	66,754.	
ŭ	other expenses	22,320.	12,477.	9,843.	
	al functional expenses. Add lines 1 through 24e	19,398,325.	16,252,932.	3,145,393.	
	<b>nt costs.</b> Complete this line only if the organization	, , ,	, , ,		
	orted in column (B) joint costs from a combined				
	icational campaign and fundraising solicitation.				
	eck here if following SOP 98-2 (ASC 958-720)				

10 2022.06000 KIAWAH ISLAND COMMUNITY A 30013632

12210619 797738 3001363916

trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined 6 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 7 7 Notes and loans receivable, net Inventories for sale or use 8 180,725. Prepaid expenses and deferred charges 9 6,001,457. basis. Complete Part VI of Schedule D \_\_\_\_\_ 10a 3,259,472. 2,889,842. 10c 10,336,403. Investments - publicly traded securities 11 Investments - other securities. See Part IV, line 11 12 Investments - program-related. See Part IV, line 11 13 Intangible assets 14 37,500. Other assets. See Part IV, line 11 15 26,368,014. Total assets. Add lines 1 through 15 (must equal line 33) 16 913,130. Accounts payable and accrued expenses 17 18 Grants payable 2,190,704. 19 Deferred revenue Tax-exempt bond liabilities 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director,

Assets 8 338,108. 9 **10a** Land, buildings, and equipment: cost or other 2,741,985. b Less: accumulated depreciation 10b 15,818,832. 11 12 13 14 212,407. 15 25,266,002. 16 1,748,228. 17 18 1,991,259. 19 20 21 22 Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 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 207,653. 25 30,600. of Schedule D 3,311,487. 3,770,087. 26 26 Total liabilities. Add lines 17 through 25 X Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 23,056,527. 21,495,915. 27 Net assets without donor restrictions 27 Net assets with donor restrictions 28 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 Total net assets or fund balances 23,056,527. 32 21,495,915. 32 26,368,014. 25,266,002. 33 Total liabilities and net assets/fund balances 33 Form 990 (2022)

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

Cash - non-interest-bearing

Savings and temporary cash investments

Pledges and grants receivable, net

Accounts receivable, net

Loans and other receivables from any current or former officer, director,

(A) Beginning of year

3,774,200.

7,528,831.

1,620,513.

1

2

3

4

(B)

End of year

2,396,635.

2,653,996.

1,104,039.

1

2

3

4

5

Form	1990 (2022) KIAWAH ISLAND COMMUNITY ASSOCIATION INC	57-0713010	1	Pag	<sub>ge</sub> 12				
Pa	rt XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>						
1	Total revenue (must equal Part VIII, column (A), line 12)	1	18,	425,	893.				
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,	398,	325.				
3	Revenue less expenses. Subtract line 2 from line 1	3	-	972,	432.				
4	4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))								
5	Net unrealized gains (losses) on investments	5	-	588,	180.				
6	Donated services and use of facilities	6							
7	Investment expenses	7							
8	Prior period adjustments	8							
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,								
	column (B))	10	21,	495,	915.				
Pa	rt XII Financial Statements and Reporting								
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		X				
		-		Yes	No				
1	Accounting method used to prepare the Form 990: Cash X Accrual Other								
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	D.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		х				
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	ona							
	separate basis, consolidated basis, or both:								
	Separate basis Consolidated basis Both consolidated and separate basis								
b	Were the organization's financial statements audited by an independent accountant?		2b	Х					
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,							
	consolidated basis, or both:								
	X Separate basis Consolidated basis Both consolidated and separate basis								
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,							
	review, or compilation of its financial statements and selection of an independent accountant?	ΓΓ	2c	X					
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.								
3a	<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	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit							
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000					

Form **990** (2022)

232012 12-13-22

SCHEDULE C	Po	litical Campaign a	nd Lobbying	g Activities		OMB No. 1545-0047
(Form 990)	For Orga	anizations Exempt From Income	Tax Under section 5	01(c) and section 527	7	2022
Department of the Treasury	Complete i	f the organization is described b	elow. Attach to Fo	orm 990 or Form 990-	EZ.	Open to Public
Internal Revenue Service	Go	to www.irs.gov/Form990 for in	structions and the lat	est information.		Inspection
<ul> <li>Section 501(c)(3) org</li> </ul>	anizations: Com	Form 990, Part IV, line 3, or For plete Parts I-A and B. Do not com 1(c)(3)) organizations: Complete P	plete Part I-C.		-	ities), then
<ul> <li>Section 527 organization</li> </ul>	ations: Complete	Part I-A only.				
If the organization answ	wered "Yes," on	Form 990, Part IV, line 4, or For	m 990-EZ, Part VI, lin	e 47 (Lobbying Activi	ities), the	n
		nave filed Form 5768 (election und		•	•	
		nave NOT filed Form 5768 (election				•
Tax) (See separate inst	-	Form 990, Part IV, line 5 (Proxy	Tax) (See separate in	istructions) or Form s	990-EZ, F	art V, line 35C (Proxy
<i>,</i> , ,		ions: Complete Part III.				
Name of organization		•		E	Employer	identification number
		AND COMMUNITY ASSOCIATION				57-0713010
Part I-A Comple	ete if the org	anization is exempt under	r section 501(c) o	r is a section 527	' organ	ization.
1 Provide a description	on of the organization	ation's direct and indirect political	campaign activities in	Part IV.		
2 Political campaign	activity expenditu	ures			. \$	
3 Volunteer hours for	political campaig	gn activities			·	
Part I-B Comple	ata if tha ara	anization is exempt under	$c_{\text{section}} = 501(c)/3$	1		
-		•		•	¢	
		incurred by the organization unde incurred by organization managers				
		n 4955 tax, did it file Form 4720 fo				Yes No
<b>b</b> If "Yes," describe in						
Part I-C Comple	ete if the org	anization is exempt under	r section 501(c), e	except section 50	)1(c)(3).	
1 Enter the amount d	irectly expended	by the filing organization for sect	on 527 exempt function	on activities	\$	
2 Enter the amount o	f the filing organi	ization's funds contributed to othe	er organizations for sec	tion 527		
exempt function ac					. \$	
•	•	. Add lines 1 and 2. Enter here and			\$	
						Yes No
5 Enter the names, ad	ddresses and em	ployer identification number (EIN)				filing organization
		tion listed, enter the amount paid				
	•	omptly and directly delivered to a s		· · ·	parate seg	regated fund or a
		additional space is needed, provid				
<b>(a)</b> Name	)	(b) Address	(c) EIN	(d) Amount paid fro filing organization funds. If none, enter	i's cor r -0 I d	e) Amount of political tributions received and promptly and directly elivered to a separate political organization. If none, enter -0
Fan Dan america De d		soo the Instructions for Form 00				dulo C (Earm 990) 2022

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

Schedule C (Form 990) 2022

232041 11-08-22

			MMUNITY ASSOCIAT			0713010	Page <b>2</b>
Part II-A Complete if the org section 501(h)).	anization	is exen	npt under sectio	n 501(c)(3) and file	d Form 5768 (el	ection unde	ər
	tion belonas	to an affi	liated group (and list i	n Part IV each affiliated g	aroup member's nam	ne address Ell	N
expenses, and shar						ie, address, Ei	, ,
			nd "limited control" pr	ovisions apply.			
Limi	ts on Lobby	ing Expe	·		(a) Filing organization's	(b) Affiliated totals	
				,	totals		
1a Total lobbying expenditures to influ							
<b>b</b> Total lobbying expenditures to influ							
c Total lobbying expenditures (add li							
d Other exempt purpose expenditure							
e Total exempt purpose expenditure							
f Lobbying nontaxable amount. Ente							
If the amount on line 1e, column (a) o	r (D) IS;		bying nontaxable an				
Not over \$500,000	000		the amount on line 1e				
Over \$500,000 but not over \$1,000	<i>.</i>		0 plus 15% of the exe				
Over \$1,000,000 but not over \$1,5				cess over \$1,000,000.			
Over \$1,500,000 but not over \$17,	ess over \$1,500,000.						
Over \$17,000,000		\$1,000,	000.	l			
<ul> <li>h Subtract line 1g from line 1a. If zero</li> <li>i Subtract line 1f from line 1c. If zero</li> <li>j If there is an amount other than zero</li> </ul>	o or less, ent ro on either l	er -0		zation file Form 4720			
reporting section 4911 tax for this						Yes	<u>No</u>
(Some organizations th	nat made a	section 5	eraging Period Unde 01(h) election do not ate instructions for l	have to complete all of	f the five columns b	elow.	
	Lobby	ing Expe	nditures During 4-Ye	ear Averaging Period			
Calendar year (or fiscal year beginning in)	<b>(a)</b> 20	)19	<b>(b)</b> 2020	(c) 2021	( <b>d</b> ) 2022	<b>(e)</b> Tot	tal
2a Lobbying nontaxable amount							
<b>b</b> Lobbying ceiling amount							
(150% of line 2a, column(e))							
<b>c</b> Total lobbying expenditures							
d Grassroots nontaxable amount							
e Grassroots ceiling amount (150% of line 2d, column (e))							
f Grassroots lobbying expenditures							

Schedule C (Form 990) 2022

232042 11-08-22

# Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)	)	(t	<b>)</b>
	e lobbying activity.	Yes	No	Amo	ount
1 a	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	Media advertisements?				
d	Mailings to members, legislators, or the public?				
е	Publications, or published or broadcast statements?				
f	Grants to other organizations for lobbying purposes?				
g	Direct contact with legislators, their staffs, government officials, or a legislative body?				
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i	Other activities?				
j	Total. Add lines 1c through 1i				
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b	If "Yes," enter the amount of any tax incurred under section 4912				
с	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5)	), or sec	tion	
	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1	Х	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2	Х	
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the				Х
Par	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered ' answered "Yes."	No" OR (I	b) Part I		3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic	al			
	expenses for which the section 527(f) tax was paid).				
а	Current year		. 2a		
b	Carryover from last year		<b>2</b> b		
с	Total		. 2c		
3					
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce	ess			
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po	olitical			
	expenditures next year?		4		
5	Taxable amount of lobbying and political expenditures. See instructions		5		
Par	t IV Supplemental Information				
Drovi	de the descriptions required for Part I.A. line 1: Part I.B. line 4: Part I.C. line 5: Part II.A (affiliated group	lict). Dort II.A	lines 1 ar	nd 2 (Soo	

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990) 2022

232043 11-08-22

		Supplemente	l Einonoio	Statement	~		OMB No.	1545-0047
		Supplementa Complete if the organ			5		20	つつ
(FOI)	n 990)	Part IV, line 6, 7, 8, 9, 10,	, 11a, 11b, 11c, 11	d, 11e, 11f, 12a, or 1	2b.		20	
	ment of the Treasury I Revenue Service	A Go to www.irs.gov/Form990	ttach to Form 990 0 for instructions a		ation.		Open 1 Inspec	to Public tion
	e of the organizati					Emplo	yer identificati	on number
		KIAWAH ISLAND COMMUNITY ASS					57-071301	
Pa		ations Maintaining Donor Advised		er Similar Funds	or Ac	counts	S. Complete if	the
	organizatio	n answered "Yes" on Form 990, Part IV, line					·	
			(a) Donor a	dvised funds	(	b) Funds	and other acco	ounts
1		nd of year						
2		f contributions to (during year)						
3 4		f grants from (during year)						
- <del>-</del> 5		t end of year on inform all donors and donor advisors in v		ts held in donor advis	ed fund	c		
Ŭ	-	on's property, subject to the organization's	-				Yes	No
6		on inform all grantees, donors, and donor a						
	0	oses and not for the benefit of the donor o	0	0		,		
	impermissible priv					- 	Yes	No
Pa	rt II Conserv	ation Easements. Complete if the org	ganization answered	d "Yes" on Form 990,	Part IV,	line 7.		
1	Purpose(s) of cons	servation easements held by the organization	on (check all that ap	oply).				
	Preservation	n of land for public use (for example, recreat	tion or education)	Preservation o	f a histo	rically im	portant land are	ea
		f natural habitat		Preservation o	f a certi	fied histo	oric structure	
-		of open space						
2	Complete lines 2a day of the tax year	through 2d if the organization held a qualifi	ied conservation co	ontribution in the form	of a cor		eld at the End of	
_								
a b		onservation easements				2a 2b		
c b	•	vation easements on a certified historic stru		a)		20 2c		
		vation easements included in (c) acquired a				20		
			•			2d		
3		vation easements modified, transferred, rele				zation du	iring the tax	
	year							
4	Number of states	where property subject to conservation eas	ement is located					
5	Does the organiza	tion have a written policy regarding the peri	iodic monitoring, in	spection, handling of				
	,	orcement of the conservation easements it					Yes	No
6	Staff and voluntee	r hours devoted to monitoring, inspecting, l	handling of violation	ns, and enforcing con	servatio	n easeme	ents during the	year
_		<u> </u>						
7	Amount of expens	es incurred in monitoring, inspecting, hand	ling of violations, a	nd enforcing conserva	tion eas	ements	during the year	
8	Does each conser	 vation easement reported on line 2(d) above	e satisfy the require	ments of section 170	(h)(4)(R)(	i)		
U		)(4)(B)(ii)?	• •			-	Yes	No
9		be how the organization reports conservation						
		d include, if applicable, the text of the footn		•			oes the	
		ounting for conservation easements.	-					
Pa		ations Maintaining Collections of			ther S	imilar /	Assets.	
	Complete if	f the organization answered "Yes" on Form	990, Part IV, line 8					
1a	0	elected, as permitted under FASB ASC 958	· ·					
		easures, or other similar assets held for pub				ce of pul	blic	
		Part XIII the text of the footnote to its finan						
b	-	elected, as permitted under FASB ASC 956						
		sures, or other similar assets held for public	exhibition, educati	on, or research in furt	nerance	ot public	c service,	
	-	ng amounts relating to these items:				¢		
		ded on Form 990, Part VIII, line 1 ed in Form 990, Part X						
	,					Ψ.		

2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provid	e
	the following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	\$

**b** Assets included in Form 990, Part X

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12210619 797738 3001363916

16

2022.06000 KIAWAH ISLAND COMMUNITY A 30013632

\$

\$

Partill       Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued).         a Using the organization acquisition, accession, and other records, check any of the following that make significant use of its collection tame (check all that apply): <ul> <li>Delue childiton</li> <li>Beholde with the arganization acquisition, accession, and other records, check any of the following that make significant use of its collections and explain how they further the organization's exempt purpose in Part XIII.</li> </ul> Provise a decipition of the organization solution or other inflam assets to be solid to reale funds artifier than to be maintained as part of the organization answered "Yes" on Form 900, Part X, line 21.           Part V         Estorial anomation form 900, Part X, line 21.           1a Is the organization and provide an anomation for mom 900, Part X, line 21.         Yes: anomation acquire the arganization answered "Yes" on Form 900, Part X, line 21.           1a Is the organization and provide the organization and provide the following table:	Sche	dule D (Form 990) 2022 KIAWAH ISL	AND COMMUNITY AS	SSOCIATI	ON INC				57-071	3010	Pa	<sub>age</sub> 2
collection long (check all that apply):       a       b <th>Par</th> <th>t III Organizations Maintaining C</th> <th>ollections of Ar</th> <th>t, Histor</th> <th>cal Tre</th> <th>asures, or</th> <th><sup>r</sup> Other</th> <th><sup>-</sup> Simila</th> <th>r Assets</th> <th>contii</th> <th>nued)</th> <th></th>	Par	t III Organizations Maintaining C	ollections of Ar	t, Histor	cal Tre	asures, or	<sup>r</sup> Other	<sup>-</sup> Simila	r Assets	contii	nued)	
a       Public exhibition       d       Lan or exchange program         b       Schlarky research       e       Other	3	Using the organization's acquisition, accessi	on, and other record	s, check ar	ny of the f	ollowing that	make si	gnificant ı	use of its			
b       Scholary research       e       Other         c       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 solid the organization allow of or receive donations of art, historical treasures, or other similar assets         10       Distribution of norm 990, Part X, Illne 21.       Term of norm 990, Part X, Illne 21.         11       Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on form 990, Part X, Illne 21.       Amount         12       Is the organization include an amount on form 990, Part X, Illne 21.       Amount       Idl         13       Is the organization include an amount on Form 990, Part X, Illne 21.       Amount       Idl       Idl         2       Bidthions during the year       Idl       Idl       Idl       Idl       Idl         2       Did the organization include an amount on Form 990, Part X, Illne 21. for escrow or custodial account liability?       Yes       No         3       If the organization include an amount on Form 990, Part X, Illne 21. for escrow or custodial account liability?       Yes       No         4       Additions during the year       Idl       Idl       Idl       Idl		collection items (check all that apply):										
c Preservation for future generations 4 Provide a description of the organization is collections and explain how they turber the organization's exempt purpose in Part XIII. 5 During the year, did the organization solic 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 answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization and explain the received on rome of the intermediary for contributions or other assets not included on Form 990, Part X, line 21. 1a Is the organization and explain the received by the research or received on the intermediary for contributions or other assets not included on Form 990, Part X, line 21. 1a Is the organization include an amount on Form 990, Part X, line 21, for escrew or custodial account liability?  C Beginning balance  Additions during the year  C Beginning balance  (a Additions during the year (b Control of the organization masweed 'Yes' on Form 990, Part X, line 10.  Part V Endowment Funds. Completel the organization masweed 'Yes' on Form 990, Part X, line 10.  Fart V Endowment Funds.  C Det if 'Yes'.  C Not b If 'Yes'.  D If the organization include an amount on Form 990, Part X, line 21, for escrew or custodial account liability?  C Not b If 'Yes'.  C	а	Public exhibition	c	l 🗌 Lo	an or exc	hange progra	m					
Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.     During the year, did the organization solicit or receive donations of at, historical treasures, or other similar assets     to be add to raise funds rather than to be maintained as part of the organization's collection?     Part W Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 980, Part X, line 9, or     reported an amount on Form 980, Part X, line 21,     the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included     on Form 980, Part X?     Editions during the year     tel     deditions     degranization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?     Yes     No     b     if 'Yes, 'explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII     Part W Endowment Funds. Complete if the organization insevered 'Yes' on Form 990, Part X, line 20, for years back     de) four year	b	Scholarly research	e	e 🗌 Ot	ner							
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets       Yes       No         Part IV       Escrow and Custodial Arrangements. Complete if the organization soliciton?       Yes       No         Is the organization an agent, trustee, custodian or other interrediary for contributions or other assets not included on Form 990, Part X?       Yes       No         Is the organization an agent, trustee, custodian or other interrediary for contributions or other assets not included on Form 990, Part X?       Yes       No         If 'Yes,' explain the arrangement in Part XIII and complete the following table:       Interret       Amount       Interret         C Beginning balance       Interret       Interret       Interret       Amount       Interret         2a Did the organization include an amount on Form 900, Part X, line 21, for escrow or custodial account liability?       Yes       No         b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII       Part V       Interret Yes       No         b Contributions       Induct an anount on Form 900, Part X, line 21, for escrow or custodial account liability?       Yes       No         b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII       Part V       Induct Yes       No         G antin so or scholarships       Inter explanation anowered 'Yes	с	Preservation for future generations										
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 X, line 9.         The ported 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, line 21.         Yes         No           b         If 'Yes, ' explain the arrangement in Part XIII and complete the following table:         Amount         1d           c         Baditions during the year         1d         1d         1d           a         Distributions during the year         1d         1d         1d           a         Distributions during the year         1d         1d         1d           b         Distributions during the year         1d         1d         1d           a         Distributions during the year         1d         1d         1d         1d           b         Distributions during the year         1d         1d         1d         1d         1d           a         Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?         Yes         No         No           b         the organizat	4	Provide a description of the organization's co	ollections and explain	n how they	further th	e organizatio	n's exen	npt purpo	se in Part	XIII.		
Part W       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 (W)       Ves       No         b If 'Yes,' explain the arrangement in Part XIII and complete the following table:       Image: Complete intermediary for contributions or other intermediary for contributions or other intermediary for contributions of other intermediary for contributions of uning the year       Image: Complete intermediary for contributions of complete intermediary for escrow or custodial account liability?       Ves       No         2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Ves       No         b If 'Yes' 'explain the arrangement in Part XII       Image: Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.       Image: Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.         1a Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back (d) Three years back (d) Four years back in the arrangement in Part XII         a Contributions       (a) Current year       (b) Prior year       (c) Two years back in the arrangement in Part XII         a Beginning of year balance       (a) Current year end balance (line 10, column (a)) held as:       a bard designated or quasiandownet	5	During the year, did the organization solicit of	r receive donations o	of art, histo	rical treas	sures, or othe	r similar	assets				
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?       No         b       If 'Yes,' explain the arrangement in Part XIII and complete the following table:       Amount         1d       1d         1a       Distributions during the year       1d         1d       1e       1d         2b       Dist the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Ves       No         Part V       Endowment Funds. Complete if the organization naswered "Yes" on Form 990, Part XIII. Check here if the explanation has been provided on Part XIII.       Part V       Endowment Funds.       (e) Four years back (e) Four years back (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (e) Four years back is complete if the organization answered "Yes" on Form 990, Part XIII.       (f) Three years back is complete if the organization is table back is complete if the organization is complete if the organization is table back is complete if the organization is table balance (line 1g, column (a)) heid as:<		to be sold to raise funds rather than to be ma	aintained as part of t	he organiza	ation's col	lection?				Yes		No
1a       Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X7       IVes       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Image: Complete the complete the following table:       Image: Complete the complete the following table:       Image: Complete the following table	Par			ete if the or	ganizatio	n answered "	Yes" on	Form 990	), Part IV, I	ine 9, or		
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       1d         d       Additions during the year       1d         d       Distributions during the year       1d         e       Distributions       Complete if the organization nawered "Yes" on Form 990, Part IV, line 10.         Part V       Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.         a       Beginning of year balance       (a) Current year       (b) Prior year         ot ontributions       (a) Current year       (b) Prior year       (c) Two years back         d       Orther expenditures for facilities       (a) Current year end balance       (b) Prior year         o       Other expenditures for facilities       (a) Current year end balance (line 1g, column (a) held as: <t< th=""><td>1a</td><td></td><td></td><td>liary for cor</td><td>tributions</td><td>s or other ass</td><td>ets not i</td><td>ncluded</td><td></td><td></td><td></td><td></td></t<>	1a			liary for cor	tributions	s or other ass	ets not i	ncluded				
b       If "Yes," explain the arrangement in Part XIII and complete the following table:										Yes		No
c       Beginning balance       Id         d       Additions during the year       Id         e       Distributions during the year       Id         2       Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         2       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 erganization naws end "Yes" on Form 990, Part XI, line 10.       Image: State	b								······ <u> </u>			]
d Additions during the year       1d         e Distributions during the year       1e         1       1         2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         Dif "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XII       Yes       No         Dif "Yes," explain the arrangement in Part XIII. Check here if the explanation answered "Yes" on Form 990, Part IV, line 10.       (e) Four years back       (e) Four years back         1a Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         6 Contributions       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         a Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         6 Other expenditures for facilities       (a) Current year end balance (line 1g, column (a) held as:       (a) Constendages on lines 2a, 2b, and 2e should equal 100%.         3a Are there endowment       %       %       (b) Permanent endowment (mode and administered for the organization b;       (i) Unrelated organizations       (a) (i) Intel as eaging and and administered for the organization b;       (a) Une 10.         1b T'Yes' on line 3a(i), are the related organizations listed as required on Schedule				ine in ig take						Amoun	t	
d Additions during the year       1d         e Distributions during the year       1e         1       1         2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         Dif "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XII       Yes       No         Dif "Yes," explain the arrangement in Part XIII. Check here if the explanation answered "Yes" on Form 990, Part IV, line 10.       (e) Four years back       (e) Four years back         1a Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         6 Contributions       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         a Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         6 Other expenditures for facilities       (a) Current year end balance (line 1g, column (a) held as:       (a) Constendages on lines 2a, 2b, and 2e should equal 100%.         3a Are there endowment       %       %       (b) Permanent endowment (mode and administered for the organization b;       (i) Unrelated organizations       (a) (i) Intel as eaging and and administered for the organization b;       (a) Une 10.         1b T'Yes' on line 3a(i), are the related organizations listed as required on Schedule	с	Beginning balance						1c				
e       Distributions during the year       1e         f       Ending balance       1f         2n       Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         Part V       Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.       (e) Four years back       feuis back       fa bac												
f       Ending balance												
2a       Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Ves       No         b       if 'Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII       Image: Complete if the organization answered 'Yes' on Form 990, Part V, line 10.         Part V       Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part V, line 10.       (e) Four years back       (d) Three years back       (e) Four years back         1a       Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (d) Three years back       (e) Four years back         1a       Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (d) Three years back       (e) Four years back         a       Contributions       (a) Current year       (b) Prior year       (c) Two years back       (d) Three years back       (e) Four years back         a       Contributions       (a) Current year       (b) Prior year       (c) Three years back       (d) Three years back       (e) Four years         a       Contributions       (a) Current year       (b) Prior year       (c) Three years back       (e) Four years       (a) Current year years         g       End of year balance       (f) Administrative expenses       (f) Administrative expenses<	-											
b. If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII         Part V       Endowment Funds. Complete if the organization answered 'Yes' on Form 390, Part IV, line 10.         1a       Beginning of year balance       (a) Current year       (b) Prior year       (c) Two years back       (d) Three years back       (e) Four years back         b. Contributions       (a) Current year       (b) Prior year       (c) Two years back       (d) Three years back       (e) Four years back         c. Net investment earnings, gains, and losses       (a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         6       Other expenditures for facilities       (a)	2a									Yes		No
(a) Current year       (b) Prior year       (c) Two years back       (e) Four years back         1a       Beginning of year balance       (b) Contributions       (c) Two years back       (d) Three years back       (e) Four years back         b       Contributions       (c) Two years back       (d) Three years back       (e) Four years back         b       Contributions       (c) Two years back       (d) Three years back       (e) Four years back         b       Contributions       (c) Two years back       (d) Three years back       (e) Four years back         b       Contributions       (c) Two years back       (d) Three years back       (e) Four years back         c       Net investment earnings, gains, and losses       (c) Two years back       (d) Three years back       (e) Four years back         c       Other expenditures for facilities       (c) Two years back       (c) Two years back       (c) Two years back       (c) Two years back         c       Term endotines       Congrams       (c) Two years back       (c) Two years back there setures <td>b</td> <td>If "Yes," explain the arrangement in Part XIII.</td> <td>Check here if the ex</td> <td>planation h</td> <td>as been</td> <td>provided on F</td> <td>Part XIII</td> <td></td> <td></td> <td></td> <td></td> <td>]</td>	b	If "Yes," explain the arrangement in Part XIII.	Check here if the ex	planation h	as been	provided on F	Part XIII					]
1a       Beginning of year balance	Par	<b>t V</b> Endowment Funds. Complete	if the organization ar	swered "Y	es" on Fo	rm 990, Part	IV, line 1	0.				
b       Contributions			(a) Current year	(b) Pric	r year	(c) Two year	's back	(d) Three y	/ears back	<b>(e)</b> Fou	r years	back
c       Net investment earnings, gains, and losses       Image: Constraint of the expenditures for facilities         d       Grants or scholarships       Image: Constraint of the expenditures for facilities         e       Other expenditures for facilities       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       End of year balance       Image: Constraint of the expenses         g       Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       Image: Constraint of the expenses         g       Pervoide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       Image: Constraint of the expenses         g       Term endowment	1a	Beginning of year balance										
d Grants or scholarships	b	Contributions										
e       Other expenditures for facilities and programs	с	Net investment earnings, gains, and losses										
and programs	d	Grants or scholarships										
f       Administrative expenses	е	Other expenditures for facilities										
g End of year balance		and programs										
g End of year balance	f	Administrative expenses										
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:												
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:	2	Provide the estimated percentage of the cur	rent year end balanc	e (line 1g, c	olumn (a)	) held as:						
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: <ul> <li>(i) Unrelated organizations</li> <li>(ii) Related organizations</li> <li>(iii) Related organizations</li> <li>(ii) Related organizations</li> <li>(ii) Related organizations</li> <li>(iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.</li> </ul> <ul> <li>(iii) Cost or other basis (other)</li> <li>(c) Accumulated depreciation</li> <li>(d) Book value</li> <li>(d) Book value</li> <li>(d) Buildings</li> <li>(ii) All (iii) Related (iiii) Related (iii) Related (iii) Related (iii) Re</li></ul>	а	Board designated or quasi-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: <ul> <li>(i) Unrelated organizations</li> <li>(ii) Related organizations</li> <li>(ii) Related organizations</li> <li>(iii) Related organizations</li> <li>(ii) Related organizations</li> <li>(iii) Related organizations</li> <li>(iiii) Related organizations</li> <li>(iiiii) Related organizations</li> <li>(iiiiiii) Related organizations</li> <li>(iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii</li></ul>	b	Permanent endowment	%									
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: <ul> <li>(i) Unrelated organizations</li> <li>(ii) Related organizations</li> <li>(ii) Related organizations</li> <li>(ii) Related organizations</li> <li>(iii) Cost or other basis (other)</li> <li>(iii) Cost or other basis (other)</li> <li>(iii) Related organization</li> <li>(iii) Cost or other basis (other)</li> <li>(iii) Related organization</li> <li>(iii) Cost or other basis (other)</li> <li>(iii) Related organization</li> <li>(iii) Related organization</li> <li>(iii) Cost or other basis (other)</li> <li>(iii) Related organizat</li></ul>	с	Term endowment	<u>%</u>									
organization by:       Yes       No         (i)       Unrelated organizations       3a(i)       3b       3c(i)       3b       3c(i)       3b       3c(i)       <		The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
(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 XII the intended uses of the organization's endowment funds.       3b         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 (other)       (c) Accumulated depreciation         1a Land       408,448.       408,448.         b Buildings       2,640,553.       1,538,851.       1,101,702.         c Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e Other       Other       0       0       0	3a	Are there endowment funds not in the posse	ssion of the organiza	ation that a	re held ar	d administer	ed for th	е				
(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         1a       Land       408,448.       408,448.       408,448.         b       Buildings       2,640,553.       1,538,851.       1,101,702.         c       Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e       Other       Other       0       0		organization by:									Yes	No
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         1a       Land       408,448.       408,448.       408,448.         b       Buildings       2,640,553.       1,538,851.       1,101,702.         c       Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e       Other       Other       0       0		(i) Unrelated organizations								3a(i)		
4 Describe in Part XII 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         1a       Land       408,448.       408,448.         b       Buildings       2,640,553.       1,538,851.       1,101,702.         c       Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e       Other       0ther       0ther       0ther       0ther										3a(ii)		L
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         1a       Land       408,448.       408,448.       408,448.         b       Buildings       2,640,553.       1,538,851.       1,101,702.         c       Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e       Other       0ther       0ther       0ther	b	If "Yes" on line 3a(ii), are the related organization	ations listed as requir	red on Sche	edule R?					3b		
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       408,448.       408,448.       408,448.         b       Buildings       2,640,553.       1,538,851.       1,101,702.         c       Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e       Other       Other       0       0	4			wment fun	ds.							
Description of property(a) Cost or other basis (investment)(b) Cost or other basis (other)(c) Accumulated depreciation(d) Book value1a Land408,448.408,448.408,448.b Buildings2,640,553.1,538,851.1,101,702.c Leasehold improvements2,952,456.1,720,621.1,231,835.e Other0000	Par											
basis (investment)         basis (other)         depreciation           1a Land         408,448.         408,448.           b Buildings         2,640,553.         1,538,851.         1,101,702.           c Leasehold improvements         2         2,952,456.         1,720,621.         1,231,835.           e Other           408         408         408		Complete if the organization answere	d "Yes" on Form 990	), Part IV, li	ne 11a. S	ee Form 990	, Part X,	line 10.				
b Buildings       2,640,553.       1,538,851.       1,101,702.         c Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e Other		Description of property			. ,		• •			( <b>d)</b> Boo	k valu	е
b Buildings       2,640,553.       1,538,851.       1,101,702.         c Leasehold improvements       2,952,456.       1,720,621.       1,231,835.         e Other       0       0       0	1a	Land				408,448.					,	
c         Leasehold improvements					2	,640,553.		1,538,	851.	1	,101,	702.
e Other												
	d	Equipment			2	,952,456.		1,720,	621.	1	,231,	835.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)	-											
	Total	. Add lines 1a through 1e. (Column (d) must e	equal Form 990, Part	X, column	( <u>B), line 1</u>	0c.)				2	,741,	985.

Schedule D (Form 990) 2022

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Schedule [	) (Form 990	) 2022	KIAWAH	ISLAND	COMMUNITY	ASSOCIATION	INC

### Part VII Investments - Other Securities.

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

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

### Part VIII Investments - Program Related.

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

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

### Part IX Other Assets.

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (b) Book value Federal income taxes (1) DEPOSITS 30,600. (2) (3) (4) (5) (6) (7) (8) (9) 30,600. Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

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

Schedule D (Form 990) 2022

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Sche	dule D (Form 990) 2022 KIAWAH ISLAND COMMUNITY ASSOCIATION INC	2		57-07130	10 Page <b>4</b>
Par	t XI Reconciliation of Revenue per Audited Financial Stateme	nts With R	evenue per Ret	turn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements			1	18,213,744.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	-588,180.		
b	Donated services and use of facilities				
с	Recoveries of prior year grants				
d	Other (Describe in Part XIII.)		376,031.		
е	Add lines <b>2a</b> through <b>2d</b>			2e	-212,149.
3	Subtract line 2e from line 1			3	18,425,893.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines <b>4a</b> and <b>4b</b>			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)			5	18,425,893.
Par	t XII Reconciliation of Expenses per Audited Financial Stateme	ents With E	xpenses per R	leturn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	19,774,356.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments				
с	Other losses				
d	Other (Describe in Part XIII.)	2d	376,031.		
е	Add lines 2a through 2d			2e	376,031.
3	Subtract line 2e from line 1			3	19,398,325.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines <b>4a</b> and <b>4b</b>			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	19,398,325.
	t XIII Supplemental Information.				
Provi	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part	IV, lines 1b ar	nd 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 addi	itional informa	tion.		
PART	X, LINE 2:				
N JU	LY 2010, THE ASSOCIATION WAS APPROVED AS A SOCIAL WELFARE ORGA	ANIZATION			
UNDE	R INTERNAL REVENUE CODE SECTION 501(C)(4). WITH EXCEPTION OF H	PROFIT			
DERI	VED FROM UNRELATED BUSINESS ACTIVITIES, THE ASSOCIATION IS EXH	EMPT FROM			
FEDE	RAL AND STATE INCOME TAXES. SINCE TAX MATTERS ARE SUBJECT TO S	SOME			
DEGR	EE OF UNCERTAINTY, THERE CAN BE NO ASSURANCE THAT THE ASSOCIAT	rion's			
TAX	RETURNS WILL NOT BE CHALLENGED BY AUTHORITIES AND THAT THE ASS	SOCIATION			
WILL	NOT BE SUBJECT TO TAX, PENALTIES AND INTEREST AS RESULT OF TH	HOSE			
CHAL	LENGES. MANAGEMENT HAS DETERMINED THAT THE ASSOCIATION DOES NO	T HAVE			
ANY	UNCERTAIN TAX POSITIONS WHICH MATERIALLY IMPACT THE FINANCIAL				
STAT	EMENTS OR RELATED DISCLOSURES. THE ASSOCIATION'S TAX RETURNS F	REMAIN			
AVAI	LABLE FOR EXAMINATION BY GOVERNMENT AUTHORITIES FOR THREE YEAR	RS			

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Schedule D (Form 990) 2022

12210619 797738 3001363916

Schedule D (Form 990) 2022 Part XIII Supplemental Inf	KIAWAH ISLAND COMMUNITY AS	SOCIATION INC	57-0713010	Page 5
Part XIII   Supplemental Inf	ormation (continued)			
SUBSEQUENT TO THEIR ORIGIN	AL FILING.			
PART XI, LINE 2D - OTHER A	DJUSTMENTS:			
COGS		376,031.		
PART XII, LINE 2D - OTHER 2	ADJUSTMENTS :			
COGS		376,031.		
			Schedule D (Form	1 990) 2022

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SCH	IEDULE J	Compensation Information	с	MB No.	1545-004	47
(Forr	m 990) For certa	in Officers, Directors, Trustees, Key Employees, and Highest		20	22	)
	Complete if	Compensated Employees the organization answered "Yes" on Form 990, Part IV, line 23.				_
	ment of the Treasury	Attach to Form 990.	C	Open to Inspe		ic
	Prevenue Service Go to www e of the organization	w.irs.gov/Form990 for instructions and the latest information.	Employer iden			mbor
Marine	6	D COMMUNITY ASSOCIATION INC	57-0713		Jii nui	nbei
Par			57 0715	010		
					Yes	No
<b>1a</b> (	Check the appropriate box(es) if the organiz	ation provided any of the following to or for a person listed on Form	990		103	
		I to provide any relevant information regarding these items.	000,			
Г	First-class or charter travel	Housing allowance or residence for perso	nal use			
Γ	Travel for companions	Payments for business use of personal re-				
Γ	Tax indemnification and gross-up payn					
	Discretionary spending account	Personal services (such as maid, chauffeu	ur, chef)			
b li	If any of the boxes on line 1a are checked, o	did the organization follow a written policy regarding payment or				
r	reimbursement or provision of all of the exp	enses described above? If "No," complete Part III to explain		1b		
2 [	Did the organization require substantiation	prior to reimbursing or allowing expenses incurred by all directors,				
t	trustees, and officers, including the CEO/Ex	ecutive Director, regarding the items checked on line 1a?		2		
3 lı	Indicate which, if any, of the following the o	rganization used to establish the compensation of the organization's	i			
		y. Do not check any boxes for methods used by a related organization	on to			
	establish compensation of the CEO/Executi					
	X Compensation committee	X Written employment contract				
L	Independent compensation consultant					
L	Form 990 of other organizations	X Approval by the board or compensation c	ommittee			
	<b>.</b>					
		rm 990, Part VII, Section A, line 1a, with respect to the filing				
	organization or a related organization:	control normont?		4.		x
	Receive a severance payment or change-of- Participate in or receive payment from a su			4a 4b		x
	Participate in or receive payment from a sup			40 4c		x
		and provide the applicable amounts for each item in Part III.				
c	Only section 501(c)(3), 501(c)(4), and 501(	c)(29) organizations must complete lines 5-9.				
		ection A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the revenues of:	, , <u> </u>				
	5			5a		x
				5b		х
	If "Yes" on line 5a or 5b, describe in Part III.					
6 F	For persons listed on Form 990, Part VII, Se	ction A, line 1a, did the organization pay or accrue any compensatio	'n			
c	contingent on the net earnings of:					
a T	The organization?			6a		X
b A	Any related organization?			6b		X
lt	If "Yes" on line 6a or 6b, describe in Part III.					
		ction A, line 1a, did the organization provide any nonfixed payments				
		scribe in Part III		7		X
		Part VII, paid or accrued pursuant to a contract that was subject to the	ie			
				8		X
		ollow the rebuttable presumption procedure described in		-		
				9		
LHA	For Paperwork Reduction Act Notice, se	e the Instructions for Form 990.	Schedule	J (Forr	n 990)	2022

232111 10-18-22

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation		other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	<b>(F)</b> Compensation in column (B)	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) SHANNON WHITE	(i)	248,503.	34,230.	0.	14,495.	14,495.	311,723.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TONY ELDER	(i)	143,734.	19,300.	0.	0.	21,889.	184,923.	0.
DIRECTOR OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

### Part III Supplemental Information

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

Schedule J (Form 990) 2022

SCHEDULE O	Supplemental Information to Form 990 or 990-	.F7 ↓	OMB No. 1545-0047
(Form 990)	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.		2022
Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.		Open to Public Inspection
Name of the organization		Employer 57-07	identification number
FORM 990, PART III	, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:		
AND OPERATIONAL PL	ANNING; AND BY LEADING THE STAFF OF WELL-TRAINED		
EMPLOYEES WHO ARE	COMMITTED TO QUALITY SERVICES. THROUGH ITS PROGRAMS		
AND SERVICES, THE	ASSOCIATION PLAYS A LEADERSHIP ROLE IN ENSURING THAT		
KIAWAH ISLAND IS A	BEAUTIFUL, SAFE, WELL-MAINTAINED AND FRIENDLY		
COMMUNITY.			
FORM 990, PART VI,	SECTION A, LINE 6:		
ALL PROPERTY OWNER	S BECOME MEMBERS OF THE KIAWAH ISLAND COMMUNITY		
ASSOCIATION UPON P	URCHASE OF THEIR PROPERTY.		
FORM 990, PART VI,	SECTION A, LINE 7A:		
MEMBER DIRECTORS A	RE ELECTED FOR THREE-YEAR TERMS BY THE MEMBERSHIP AT THE		
ANNUAL MEETING, WH	ICH IS NORMALLY HELD IN MARCH.		
FORM 990, PART VI,	SECTION A, LINE 7B:		
MEMBERS MUST VOTE	TO APPROVE COVENANT CHANGES AND SPECIAL ASSESSMENTS.		
FORM 990, PART VI,	SECTION B, LINE 11B:		
FORM 990 IS REVIEW	ED BY THE DIRECTOR OF FINANCE AND BOARD OF DIRECTORS OF		
KICA BEFORE IT IS	FILED WITH THE IRS.		
FORM 990, PART VI,	SECTION B, LINE 12C:		
BOARD POLICY FOR K	EY STAFF, BOARD MEMBERS & VOLUNTEERS TO SIGN COI		
ANNUALLY. ALL CONF	LICTS ARE SHARED WITH THE BOARD. BY POLICY, THE BOD MUST		
	D PARTY AND/OR CONFLICT OF INTEREST TRANSACTIONS OR eduction Act Notice, see the Instructions for Form 990 or 990-EZ.	School	lule O (Form 990) 2022
232211 10-28-22		Sched	iaie V (i Ultil 990) 2022

12210619 797738 3001363916

Schedule O (Form 990) 2022	Page 2
Name of the organization KIAWAH ISLAND COMMUNITY ASSOCIATION INC	Employer identification number 57-0713010
CONTRACTS.	
FORM 990, PART VI, SECTION B, LINE 15A:	
THE BOARD OF DIRECTORS ANNUALLY REVIEWS AND APPROVES THE CHIEF OPERATING	
OFFICER'S COMPENSATION USING COMPARABILITY DATA. THE BOARDS DECISION IS	
DOCUMENTED IN THE MINUTES.	
FORM 990, PART VI, SECTION C, LINE 19:	
FORM 990, AUDITED FINANCIAL STATEMENTS, AND GOVERNING DOCUMENTS ARE	
AVAILABLE IN KICA'S WEBSITE.	
FORM 990, PART XII, LINE 2C:	
THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.	
AMENDMENT TO FORM 990	
EXPLANATION OF CHANGES	
990 PART VIII & IX - THE FORM 990 HAS BEEN AMENDED TO MORE ACCURATELY	
REPORT ITS REVENUES AND EXPENSES BY SHIFTING ITEMS OF INCOME OR EXPENSE	
TO MORE APPROPRIATE LINES ON PART VIII AND PART IX.	
990 PART IV LINE 5 - THIS IS NOW CHECKED "YES" TO INDICATE THAT THE	
ORGANIZATION RECEIVES DUES OR ASSESSMENTS AS DEFINED IN REV. PROC.	
98-19 AND HAS COMPLETED SCHEDULE C PART III-A.	
990 PART IV SECTION A LINE 8B - THIS QUESTION IS NOW ANSWERD "YES" WHEN	
IT WAS PREVIOUSLY ANSWERED "NO."	

232212 10-28-22

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022	Page
Name of the organization KIAWAH ISLAND COMMUNITY ASSOCIATION INC	Employer identification number 57-0713010
BELOW ARE THE DIRECT CHANGES TO THE VARIOUS ITEMS OF REVENUE AND	
EXPENSE:	
090 PART VIII:	
LINE 11A - MISCELLANEOUS REVENUE HAS DECREASED BY \$515,192.	
990 PART IX:	
LINE 7 - OTHER SALARIES AND WAGES INCREASED BY \$305,086	
LINE 17 - TRAVEL DECREASED BY \$305,086	
LINE 19 - CONFERENCES, CONVENTIONS, AND MEETINGS DECREASED BY \$96,263	
LINE 24 - ADMINISTRATIVE EXPENSE DECREASED BY \$515,192	
INE 24 - COMMUNITY EVENTS EXPENSE INCREASED BY \$96,263	

## **CARRYOVER DATA TO 2023**

Name KIAWAH ISLAND COMMUNITY ASSOCIATION INC	ition Number D		
Based on the information provided with this return, the following are possible carryover amounts to	next year.		
FEDERAL POST-2017 NET OPERATING LOSS - SECURITY SERVICES		4,902.	
SC NET OPERATING LOSS		5,617.	
	_		

Name	: KIAWAH ISLAND	COMMUNITY ASS	OCIATION							FEIN:	57-0713010
	Type and Entity:       SECURITY       SERVICES       POST-2017       NOL       FED       DETAIL CARRYOVER SCHEDULE         Section 382 Annual Limitation       Section 382 Carryover       Section 382 Carryover										
Year Origi- nated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/22	Amount Used for							
2021	L 14,135.	9,233.	9,233.								
		5,255.									
Detail Type	E Amount S Used for B	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

212571 04-01-22

# Name: KIAWAH ISLAND COMMUNITY ASSOCIATION

ype a	nd Entity: NOL 82 Annual Limitation	SC	Section 382 Carryover		DETAIL C	ARRYOVER SCH	IEDULE				
Year Drigi- ated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/22	Amount Used for							
2021	14,135.	8,518.	8,518.								
	E Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amoun
etail	S Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used for	Used fo
ype	B										
_											
_	_										
	-										

57-0713010

FEIN:

		(and on Inv	a on Unrelate r Tax-Exemp restment Income for I	ed Business ot Organizat Private Foundations) the Internal Revenue	ions Form 990-t	2023
1	Unrelated business taxable income e	xpected in the tax year			<u>1</u>	
2	Tax on the amount on line 1				2	
3	Alternative minimum tax for trusts					
4	Total. Add lines 2 and 3	4				
5	Estimated tax credits					
6	Subtract line 5 from line 4					
7	Other taxes					
8	Total. Add lines 6 and 7					
9	Credit for federal tax paid on fuels					
	Subtract line 9 from line 8. <b>Note:</b> If le estimated tax payments Enter the tax shown on the 2022 retuzero or the tax year was for less than and enter the amount from line 10a of	urn. <b>Caution:</b> If 12 months, skip this line		10a	275.	
C	<b>2023 Estimated Tax.</b> Enter the smal from line 10a on line 10c	ler of line 10a or line 10b.				280.
			(a)	(b)	(C)	(d)
11	Installment due dates	11			09/15/23	12/15/23
12	Installments. Enter 25% of line 10c columns (a) through (d)				210.	70.
13	2022 Overpayment					
14	Payment due (Subtract line 13 from	line 12) 14			210.	70.

Form 8879-TE			IF		OMB No. 1545-0047			
Form •		For calendar ye		RS e-file Signature for a Tax Exen		, 20		
	nt of the Treasury evenue Service			Do not send to the IRS. Ke o to www.irs.gov/Form8879TE	ep for your records.			2022
Name of	filer					EIN or S	SN	
	KIAWAH IS	LAND COMMU	NITY A	ASSOCIATION INC		57-	0713010	
Name ar	nd title of officer or pe	erson subject to	tax S	SHANNON WHITE				
				CHIEF OPERATING OFFICER				
Part	I Type of	Return and	Retu	rn Information				
Form 5 or <b>10a</b> whiche than or	330 filers may ente below, and the amo ver is applicable, b ne line in Part I.	r dollars and c ount on that lii lank (do not ei	cents. For the for the for the for the for the for the formation of the fo	using this Form 8879-TE and enter or all other forms, enter whole do he return being filed with this form But, if you entered -0- on the retu	lars only. If you check the bo was blank, then leave line urn, then enter -0- on the app	ox on line <b>1a, 2</b> 1b, 2b, 3b, 4b, licable line belo	2a, 3a, 4a, 5 5b, 6b, 7b, ow. Do not	5a, 6a, 7a, 8a, 9a, 8b, 9b, or 10b, t complete more
1a 2a	Form 990 check h			<ul><li>b Total revenue, if any (Form 99)</li><li>b Total revenue, if any (Form 99)</li></ul>				
2a 3a	Form 1120-POL			<b>b</b> Total tax (Form 1120-POL, lin				
4a	Form 990-PF che			b Tax based on investment inc				
-14 5a	Form 8868 check			b Balance due (Form 8868, line				
6a	Form 990-T chec			b Total tax (Form 990-T, Part III				
7a	Form 4720 check			b Total tax (Form 4720, Part III,				
8a	Form 5227 check			b FMV of assets at end of tax				
9a	Form 5330 check			b Tax due (Form 5330, Part II, li				
	Form 8038-CP ch			b Amount of credit payment re		art III. line 22)	10b	
Part				re Authorization of Office				
later the paymer persone	an 2 business days nt of taxes to receiv	s prior to the p ve confidential nber (PIN) as r	ayment informa	ount. To revoke a payment, I mus (settlement) date. I also authorize ation necessary to answer inquirie ature for the electronic return and	e the financial institutions inve es and resolve issues related	olved in the pro to the payment	ocessing of t. I have sel	the electronic ected a
X	I authorize FOR	VIS MAZARS	, LLP			to enter my	y PIN	63916
				ERO firm name				five numbers, but ot enter all zeros
		ncy(ies) regula	ating cha	electronically filed return. If I have arities as part of the IRS Fed/Stat reen.				-
L	return. If I have	indicated with	in this re	with respect to the entity, I will er eturn that a copy of the return is I y PIN on the return's disclosure c	peing filed with a state agenc			
	of officer or person subje		مالدر ر	tiantian		D	Date	
Part		ation and A						
	EFIN/PIN. Enter yo r (EFIN) followed by	-		filing identification lected PIN.	56926052977 Do not enter all	zeros		
submit				which is my signature on the 202 quirements of <b>Pub. 4163,</b> Moder				
ERO's si	gnature <u>AMY</u>	BIBBY			Date	06/19/24		
		Do N		RO Must Retain This Forr omit This Form to the IRS				
	or Privacy Act and			ion Act Notice, see instructions	•	00.00	Form <b>8</b>	<b>3879-TE</b> (2022)
I	- Thurs Act and							
202521 1	2-16-22			31				

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2022.06000 KIAWAH ISLAND COMMUNITY A 30013632

Form	n	OMB No. 1545-0047			
			(and proxy tax under section 6033(e))		2022
		For ca	lendar year 2022 or other tax year beginning, and ending	·	2022
Departi Interna	ment of the Treasury I Revenue Service		Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).	-	Open to Public Inspection for 501(c)(3) Organizations Only
A [	Check box if address changed.		Name of organization ( Check box if name changed and see instructions.)	DEmpl	loyer identification number
<b>B</b> Ex	empt under section	Print	KIAWAH ISLAND COMMUNITY ASSOCIATION INC		57-0713010
X	501(c)(4) 408(e) 220(e)	or Type	Number, street, and room or suite no. If a P.O. box, see instructions. 23 BEACHWALKER DRIVE		p exemption number instructions)
	408A 530(a) 529(a) 529A		City or town, state or province, country, and ZIP or foreign postal code KIAWAH ISLAND, SC 29455	F	Check box if
		С Во	ok value of all assets at end of year 25,266,002.	1 _	an amended return.
GC	heck organization		X 501(c) corporation 501(c) trust 401(a) trust Other trust	] State	college/university
	Check if filing only to		Claim credit from Form 8941 Claim a refund shown on Form 2439	-	
			ation filing a consolidated return with a 501(c)(2) titleholding corporation		
-			ed Schedules A (Form 990-T)		1
			e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? d identifying number of the parent corporation.		Yes X No
LT	he books are in car	re of	DALE SCHOON Telephone number	(843)7	768-9194
Par	t I Total Unr	elate	d Business Taxable Income		
1	Total of unrelated	busine	ss taxable income computed from all unrelated trades or businesses (see		
	instructions)			1	2,308.
2	Reserved			2	
3	Add lines 1 and 2			3	2,308.
4	Charitable contrib	utions (	see instructions for limitation rules)	4	0.
5	Total unrelated bu	siness	taxable income before net operating losses. Subtract line 4 from line 3	5	2,308.
6	Deduction for net	operati	ng loss. See instructions	6	
7	Total of unrelated	busine	ss taxable income before specific deduction and section 199A deduction.		
	Subtract line 6 from	m line 5	5	7	2,308.
8	Specific deduction	n (gene	rally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 19	99A de	duction. See instructions	9	
10	Total deductions.	. Add li		10	1,000.
11	Unrelated busine	ss taxa	ible income. Subtract line 10 from line 7. If line 10 is greater than line 7,		
	enter zero		-	11	1,308.
Par	t II Tax Com	putat	ion		
1	Organizations tax	able a	s corporations. Multiply Part I, line 11 by 21% (0.21)	1	275.
2	Trusts taxable at	trust ra	ates. See instructions for tax computation. Income tax on the amount on		
	Part I, line 11 from	: [	Tax rate schedule or Schedule D (Form 1041)	2	
3	Proxy tax. See ins	structio		3	
4	Other tax amounts	s. See i		4	
5	Alternative minimu	ım tax (		5	
6	Tax on noncompl	iant fa	cility income. See instructions	6	
7	Total. Add lines 3	throug	h 6 to line 1 or 2, whichever applies	7	275.
ΙНΔ	For Paperwork	Reduct	ion Act Notice see instructions		Eorm 990-T (2022)

LHA For Paperwork Reduction Act Notice, see instructions.

Form 99 (2022)

223701 01-16-23

Form 9	90-T (2022)		P	'age <b>2</b>
Part	III Tax and Payments			
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)			
b	Other credits (see instructions)			
с	General business credit. Attach Form 3800 (see instructions)			
d	Credit for prior year minimum tax (attach Form 8801 or 8827) 1d			
е	Total credits. Add lines 1a through 1d1e			
2	Subtract line 1e from Part II, line 7 2			275.
3	Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866			
	Other (attach statement) 3			
4	Total tax. Add lines 2 and 3 (see instructions).       Check if includes tax previously deferred under			
	section 1294. Enter tax amount here 4			275.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			٥.
6a	Payments: A 2021 overpayment credited to 2022			
b	2022 estimated tax payments. Check if section 643(g) election applies 6b			
С	Tax deposited with Form 8868			
d	Foreign organizations: Tax paid or withheld at source (see instructions)			
е	Backup withholding (see instructions)			
f	Credit for small employer health insurance premiums (attach Form 8941)			
g	Other credits, adjustments, and payments: Form 2439			
	Form 4136         Other         Total         6g			
7	Total payments. Add lines 6a through 6g			
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	ļ		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed       9	ļ		275.
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10	ļ		
11	Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded 11	į		
Part	IV Statements Regarding Certain Activities and Other Information (see instructions)			
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority	_	Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file			
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country			
	here			
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a			
	foreign trust?			X
	If "Yes," see instructions for other forms the organization may have to file.			
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$			
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover			
	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line	6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce			
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
	Business Activity Code Available post-2017 NOL carryove			
		4,135.		
	\$			v
6a	Did the organization change its method of accounting? (see instructions)			X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No,"			
Dell	explain in Part V			

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign	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 taxpayer) is based on all information of which preparer has any knowledge.											
Here	Signature of officer	Date	CHIEF OF	PERATING OFF	ICER	the p	the IRS discuss this return with reparer shown below (see uctions)? X Yes No					
Paid	Print/Type preparer's name	Preparer's signature				Check if PTIN self- employed						
Preparer Use Only	Firm's name FORVIS MAZ	AMY BIBBY AMY BIBBY 06/19/24 Firm's name FORVIS MAZARS, LLP 500 RIDGEFIELD COURT										
	Firm's address ASHEVIL			Phone no.	(82	8) 254-2254						
223711 01-16-	23						Form <b>990-T</b> (2022)					

# **SCHEDULE A** (Form 990-T)

Department of the Treasury

Internal Revenue Service

# **Unrelated Business Taxable Income** From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

Open to Public Inspection for 501(c)(3) Organizations Only

Α	Name of the organization	
---	--------------------------	--

Α	Name of the organization	B Employer identification number					
	KIAWAH ISLAND COMMUNITY ASSOCIATION INC	57-0713010					
<u>c</u>	Unrelated business activity code (see instructions) 531310	<b>D</b> Sequence:	1	of	1		

#### SECURITY SERVICES Describe the unrelated trade or business Е

Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 134,062.				
b	Less returns and allowances c Balance	1c	134,062.		
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3	134,062.		134,062.
4a	Capital gain net income (attach Schedule D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
с	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)				
	organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	134,062.		134,062.
	U Deductions Not Teles Elecurbers	<b>-</b>		lustiana Dadustian	

**Part II** Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)		1				
2	Salaries and wages						76,409.
3	Repairs and maintenance				3		
4	Bad debts						
5	Interest (attach statement). See instructions						
6	Taxes and licenses			6,772.			
7	Depreciation (attach Form 4562). See instructions						
8	Less depreciation claimed in Part III and elsewhere on return	8b					
9	Depletion						
10	Contributions to deferred compensation plans				10		
11	Employee benefit programs	11		11,205.			
12	Excess exempt expenses (Part VIII)						
13	Excess readership costs (Part IX)						
14	Other deductions (attach statement) SEE				14		28,135.
15	Total deductions. Add lines 1 through 14				15		122,521.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from	Part	I, line <sup>-</sup>	13,			
	column (C)				16		11,541.
17	Deduction for net operating loss. See instructions	STMI	2	STMT 4	17		9,233.
18	Unrelated business taxable income. Subtract line 17 from line 16						2,308.
I HA	For Paperwork Reduction Act Notice, see instructions.				Schedu	le A (For	m 990-T) 2022

223741 01-16-23

	ıle A (Form 990-T) 2022				Page 2
Part	II Cost of Goods Sold Enter meth	nod of inventory valua	ition		
1	Inventory at beginning of year			1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter h				
9 Part I	Do the rules of section 263A (with respect to property p Rent Income (From Real Property and				
1	Description of property (property street address, city, s	•			
•	A		k li a dual-use. See liisti	uctions.	
	в 🗌				
	c 🗌				
	D				
		А	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income)				
с	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
					_
3	Total rents received or accrued. Add line 2c columns A	through D. Enter her	e and on Part I, line 6, c	olumn (A)	0.
	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement)				
-	Total deductions Add line 4 activities A through D. Fr	tou bour and an Daut I	line C. eelumen (D)		0.
5 Part V	Total deductions.         Add line 4 columns A through D. En           V         Unrelated Debt-Financed Income (set				••
1	Description of debt-financed property (street address, c	/	Check if a dual-use. See	instructions	
•	A	ity, state, 21 - 6646).			
	в 🗌				
	c 🗌				
	D				
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
с	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5	9	6 %	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D).	Enter here and on P	art I, line 7, column (A)	·····	0.
-	<u> </u>			<b>I</b>	
9	Allocable deductions. Multiply line 3c by line 6				^
10	Total allocable deductions. Add line 9, columns A thr				0.
11	Total dividends-received deductions included in line				
223721 0	I- I0-23	35		Schedule A	(Form 990-T) 2022

35 2022.06000 KIAWAH ISLAND COMMUNITY A 30013632

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Schedu Part	ule A (Form 990-T) 2022	ities R	ovalties, and Re	ents fror	n Control	led Or	ganizations	<b>S</b> (s)	ee instruct	ions)		Page <b>3</b>
1 011							Exempt Control			,		
	1. Name of controlled organization	d	<b>2.</b> Employer identification number	3. Net unrelated income (loss) (see instructions)		4. Total of specified payments made		5. Part of column 4 that is included in the controlling organiza- tion's gross income		nn 4 in the Iniza-	e connected with	
(1)									e greee me			
(2)												
(3)												
(4)												
			No	nexempt C	Controlled O	ganizati	ons					
7	. Taxable Income	ir	Net unrelated Icome (loss) e instructions)		otal of specif yments mad		<b>10.</b> Part of that is inclusion controlling gross	luded	in the zation's		con	luctions directly nected with e in column 10
(1)												
(2)												
(3)												
(4)												
	Add columns 5 and 10. Enter here and on Part I line 8, column (A)								n Part I, n (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals Part	VII Invotmont I	noomo	of a Santian 50	1(0)(7) (	(17)	Oraar	,		0.			0.
Fait		cription of	of a Section 50	T(C)(7), (		-	, i i i i i i i i i i i i i i i i i i i		tructions)		6	5. Total deductions
	I. Dest		income		income directl		3. Deduction directly connection (attach stater	onnected (attach stater			,	and set-asides (add cols 3 and 4)
(1)												
(2)												
(3)												
(4)					Add amou	unto in					_	Add amounta in
Totals					Add amou column 2 here and of line 9, colu	. Enter n Part I,						Add amounts in column 5. Enter here and on Part I, line 9, column (B) 0.
Part	VIII Exploited E	xempt A	ctivity Income	Other 1	han Adve	ertising	a Income	see in	structions)			
1	Description of exploite		_									
2	Gross unrelated busin	•		ness. Ente	r here and o	n Part I.	line 10. colum	n (A)		2		
3	Expenses directly con							• •				
	line 10, column (B)									3		
4												
	lines 5 through 7											
5	Gross income from ac									5		
6	Expenses attributable									6		
7	Excess exempt expension											
	4. Enter here and on P	art II, line	12	<u></u>						7		

Schedule A (Form 990-T) 2022

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	ule A (Form 990-T) 2022				Page 4
Part					
1	Name(s) of periodical(s). Check box if reportir	ng two or more periodicals on a	consolidated basis	S.	
	A				
	B				
Entor		corresponding column			
Entera	amounts for each periodical listed above in the		В	С	D
2	Gross advertising income			U	
-	Add columns A through D. Enter here and or				0.
а					
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and or		•	•	0.
	Ū.				
4	Advertising gain (loss). Subtract line 3 from li	ne			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column i	n			
	line 4 showing a loss or zero, do not complet				
	lines 5 through 7, and enter zero on line 8 $\dots$				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is le				
	than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain of	on			
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the g		ı tal or zero here an	d on	
-	Part II, line 13				0.
Part		rectors, and Trustees (s			
				3. Percentage	4. Compensation
	1. Name	<b>2.</b> Title		of time devoted	attributable to
				to business	unrelated business
<u>(1)</u>				%	
(2)				%	
<u>(3)</u>				%	
(4)				%	
Total	Enter here and on Part II, line 1				0.
Part					••
i ui t					

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# 57 - 0713010

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
OVERHEAD AND OPERATING EXPENSES ADMIN AND GENERAL EXPENSES INSURANCE FORM 990-T PREPARATION	5	10,530. 7,700. 8,905. 1,000.
TOTAL TO SCHEDULE A, PART II, L	INE 14	28,135.

FORM 990-T (A)	POST 2017 NOL SCHEDULE	STATEMENT 2
PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
14,135.	9,233.	4,902.

990-T SCH A	POST-201	17 NET OPERATING	LOSS DEDUCTION	STATEMENT 3
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/21	14,135.	0.	14,135.	14,135.
NOL CARRYOV	ER AVAILABLE THIS	YEAR	14,135.	14,135.

SCH A (990-T)	SCHEDULE A NOL DETAIL	STATEMENT 4
TAXABLE INCOME FRO		11,541.
	FION OF TAXABLE INCOME	11,541. 100.00%
	DWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFT 80% INCOME LIMITAT	FER PRE-2018 NET OPERATING LOSS FION	11,541. 9,233.
POST-2017 AVAILABI LESSER OF POST-201	LE L7 NET OPERATING LOSS OR 80% LIMITATION	14,135. 9,233.

1014	

dor.sc.gov

### STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE CORPORATION DECLARATION OF ESTIMATED INCOME TAX

# Pay online using our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select **Business Income Tax Payment** to get started. Do not mail a paper copy of the SC1120-CDP if you pay online.

- If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.
- If you file by paper, use only black ink on the SC1120-CDP and on your check.
- Enter your Federal Employer Identification Number (FEIN), name, and address.
- Enter the Income Tax period ending in the MM-YY format.
- Enter your payment amount in whole dollars without a dollar sign (example: 154.00).
- Make your check payable to SCDOR. Include your name, FEIN, tax year, and SC1120-CDP in the memo line of the check. **Do not send cash.**
- Mail your SC1120-CDP and payment in one envelope.
- Your declaration of Estimated Tax must cover 100% of your Income Tax liability from the current or prior year, whichever is less.
- You can pay either in four equal amounts (due by the 15th day of the fourth, sixth, ninth, and twelfth months of your accounting period) or in full by the 15th day of the fourth month of your accounting period.
- If your Estimated Tax for the current accounting year is less than \$100, a declaration of Estimated Tax is not required.
- You may be charged a penalty for the failure to file and pay Estimated Tax. The requirements for South Carolina Estimated Income Tax payments are the same as the requirements for federal Estimated Income Tax payments in Internal Revenue Code Section 6655.
- Refer to the SC2220, Underpayment of Estimated Tax by Corporations, available at **dor.sc.gov/forms** for more information on computing the underpayment penalty.

Mail your SC1120-CDP and payment to: SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202

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	cut along dotted line		
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1014	STATE OF SOUTH CARC DEPARTMENT OF REVE		SC1120-CDP (Rev. 4/11/22)
donioorgov	ORPORATION DECLARATION OF EST	TIMATED INCOME TAX	3093
Pay online! It's quid	ck and easy! Use our free online tax po	ortal, MyDORWAY, at dor.sc.	gov/pay.
FEIN ▶57-0713010	Income Tax period ending (MM-YY)		
Name and address of corporation KIAWAH ISLAND COMMU	ITAIJ022A YTIN	Payment amount	<b>00</b> . DE
23 BEACHWALKER DRIV KIAWAH ISLAND	E SC 29455		

Mail your SC1120-CDP and payment to: SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202

cut along dotted line					
277422 09-20-22			1		
	STATE OF SOUTH CAROL DEPARTMENT OF REVEN CORPORATION DECLARATION OF EST ck and easy! Use our free online tax po	NUE IMATED INCOME TAX	SC1120-CDP (Rev. 4/11/22) 3093		
FEIN ▶57-0713010	Income Tax period ending (MM-YY) 12-23		jov/pay.		
Name and address of corporation KIAWAH ISLAND COMML	ITAIJ022A YTINI	Payment amount	<b>00.</b> DE		
23 BEACHWALKER DRIV KIAWAH ISLAND	'E SC 29455				

Mail your SC1120-CDP and payment to: SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202

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277422 09-20-22			1		
	STATE OF SOUTH CAROL DEPARTMENT OF REVEN CORPORATION DECLARATION OF EST ck and easy! Use our free online tax po	NUE IMATED INCOME TAX	SC1120-CDP (Rev. 4/11/22) 3093		
FEIN ▶57-0713010	Income Tax period ending (MM-YY) 12-23		jov/pay.		
Name and address of corporation KIAWAH ISLAND COMML	ITAIJ022A YTINI	Payment amount	<b>00.</b> DE		
23 BEACHWALKER DRIV KIAWAH ISLAND	'E SC 29455				

Mail your SC1120-CDP and payment to: SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202

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277422 09-20-22			1		
	STATE OF SOUTH CAROL DEPARTMENT OF REVEN CORPORATION DECLARATION OF EST ck and easy! Use our free online tax po	NUE IMATED INCOME TAX	SC1120-CDP (Rev. 4/11/22) 3093		
FEIN ▶57-0713010	Income Tax period ending (MM-YY) 12-23		jov/pay.		
Name and address of corporation KIAWAH ISLAND COMML	ITAIJ022A YTINI	Payment amount	<b>00.</b> DE		
23 BEACHWALKER DRIV KIAWAH ISLAND	'E SC 29455				

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SC 990-T STATE OF SOUTH CAROLINA EXEMPT ORGANIZATION BUSINESS TAX RETURN (Rev. 5/11/22) dor.sc.gov Due by the 15th day of the fifth month following the close of the taxable year 3315 County or counties in SC where property is located DECEMBER 31, 2022 CHARLESTON COUNTY Income Tax period ending NameKIAWAH ISLAND COMMUNITY ASSOCIA Audit location: Street address 23 BEACHWALKER DRIVE Mailing address City State ZIP City KIAWAH ISLAND SC ZIP 29455 State Audit contact Phone number 843 768 9194 Change of Address Accounting Period Check if: Initial Return Amended Return X Check if you filed a federal or state extension. Check if: Reorganized 🕨 Attach complete copy of federal return. Merged Final 1,308 00 1. Federal unrelated business taxable income from federal tax returns ▶ 1. 9,340 00 2. Net adjustment from Schedule A and B, line 12 2. 10,648 00 3. Total net income as reconciled (add line 1 and line 2) 3. 4. If multi-state organization, enter amount from Schedule G, line 6; otherwise, enter amount from line 3 10,648 00 4 8,518 00 5. South Carolina net operating loss carryover, if applicable 5. 2,130 00 South Carolina net income subject to tax (subtract line 5 from line 4) 6. ► 6. 107 00 Tax (multiply line 6 by 5%) 7. 7. 00 Nonrefundable credits from Schedule C, line 5 (attach SC1120-TC) ▶ 8. 8. 107 00 9 Balance of tax (subtract line 8 from line 7) 9 00 Payments: (a) Tax withheld (attach 1099s or I-290s) 10. 10a 00 (b) Paid by declaration 10b 00 (c) Paid with extension 10c 00 (d) Motor Fuel Income Tax Credit (attach I-385) Refundable credit: 10d 00 11. Total payments and refundable credit (add line 10a through line 10d) 11. 107 00 12. Balance of tax (subtract line 11 from line 9) 12. 00 13. (a) Interest 13a. 00 (b) Late file/pay penalty 13b 00 (c) Declaration penalty (attach SC2220) 13c 00 Total (add line 13a through line 13c) See penalty and interest instructions ▶ 13 107 00 14. Total Income Tax, interest, and penalty (add line 12 and line 13) BALANCE DUE 14 **00** To be applied as follows: 15. Overpayment (subtract line 9 from line 11) 00 00 (a) Estimated Tax (b) REFUND



			Page 2
SCHEDULE A AND B ADDITIONS TO FEDERAL 1	TAXABLE INCOME		
1. Taxes on or measured by income	1	107	
2. Federal net operating loss	2.	9233	
3			
4.	1		
5. Other additions (attach schedule)			
6. Total additions (add line 1 through line 5)		6	9340
DEDUCTIONS FROM FEDERA	L TAXABLE INCOM	E	
7. Interest on US obligations	7		
8	_		
9.	0		
10. Other deductions (attach schedule)			
11. Total deductions (add line 7 through line 10)			
12. Net adjustment (subtract line 11 from line 6) Also enter on SC990-T, page 1, li			
SCHEDULE C SUMMARY OF INCOME TAX CRE	EDITS (FROM SC112	0ТС)	
1. Credit carryover from previous year's SC990-T, Schedule C (should match SC	C1120TC, Column A, line 1	3) 1	
2. Enter total credits from SC1120TC, Column B, line 13. (attach SC1120TC and			
3. Total credits (add line 1 and line 2)			
4. Tax from SC990-T, line 7			
5. Lesser of line 3 or line 4 (enter on SC990-T, line 8; should match SC1120TC, 0			
6. Enter credits lost due to statute (should match SC1120TC, Column D, line 13)			
7. Credit carryover (subtract line 5 and line 6 from line 3; should match SC11201			
SCHEDULE D RESERVED			
SCHEDULE E RESERVED			

Sign Under penalty of law, I certify that I have examined this return, including accompanying annual report, statements, and schedules, and it is true and complete to the best of my knowledge.
Here

		CHIEF OPERATING	OFFI	
	Signature of officer	Officer's title	Email (866)226-1770	
	Print officer's name	Date Phone number		
	I <b>authorize</b> the Director of the SCDOR or delegate to discuss this return attachments, and related tax matters with the preparer.	, Yes X No	Print preparer's name AMY BIBBY	
Paid	Preparer's signature AMY BIBBY	Date 06/19/24	Check if self-employed	Preparer's phone number 828 254-2254
Preparer's Use Only	Firm's name (or FORVIS MAZARS, LLP yours if self-employed)500 RIDGEFIELD COURT and address ASHEVILLE, NC 28806		PTIN or FEIN ZIP 28806	P00445891

If this is an organization's final return, signing here authorizes the SCDOR to disclose that information with the South Carolina Secretary of State (SCSOS). You must close with the SCSOS and the SCDOR.

Taxpayer's signature

Date



SC990-T

# Only multi-state organizations must complete Schedules F, G, and H

Page 3

SCHEDULE F **INCOME SUBJECT TO DIRECT ALLOCATION** Net Amounts Less: Net Amounts Allocated Related Allocated Directly to SC Directly to Gross and Other States Amounts Expenses SC 2 3 4 1 Interest not connected with business 1. 2. Dividends received 3. Rents 4. Gains/losses on real property Gains/losses on intangible personal property 5. Investment income directly allocated 6. Total income directly allocated 7 Income directly allocated to SC 8.

# SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE ORGANIZATIONS

1. Total net income as reconciled from SC990-T, page 1, line 3	1.	
2. Income subject to direct allocation to SC and other states from Schedule F, line 7	2.	
3. Total net income subject to apportionment (subtract line 2 from line 1)	3.	
4. Multiply line 3 by appropriate ratio from Schedule H-1, H-2, or H-3	4.	
5. Income subject to direct allocation to SC from Schedule F, line 8	5.	
6. Total SC net income (add line 4 and line 5). Also enter on SC990-T, page 1, line 4	6.	0

# SCHEDULE H-1 COMPUTATION OF SALES RATIO

	Amount	Ratio		
1. Total sales within South Carolina (see SC1120 instructions)				
2. Total sales everywhere (see SC1120 instructions)				
3. Sales ratio (line 1 divided by line 2)		.0000%		
<b>NOTE:</b> If there are no sales anywhere: Enter 100% on line 3 if South Carolina is the principal place of business.				

Enter 0% on line 3 if the principal place of business is outside of South Carolina.

SC	SCHEDULE H-2 COMPUTATION OF GROSS RECEIPTS RATIO					
		A	mount	Ratio		
1.	South Carolina gross receipts					
2.	Amounts allocated to South Carolina on Schedule F	<	>			
<u>3.</u>	South Carolina adjusted gross receipts (subtract line 2 from line 1)					
4.	Total gross receipts					
5.	Total amounts allocated on Schedule F	<	>			
6.	Total adjusted gross receipts (subtract line 5 from line 4)					
7.	Gross receipts ratio (line 3 divided by line 6)			%		

# SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total within South Carolina (see SC 1120 instructions)		
2. Total everywhere		
3. Taxable ratio (line 1 divided by line 2)		%

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