

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

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:

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

Prepared by:

Forvis Mazars, LLP
500 Ridgefield Court
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

Prepared for:

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

Prepared by:

Forvis Mazars, LLP
500 Ridgefield Court
Asheville, NC 28806

2023 FORM 990-T ESTIMATED TAX

Estimated tax installments are due as follows:

\$ 210 due by September 15, 2023

\$ 70 due by December 15, 2023

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.

2022 SOUTH CAROLINA FORM SC990T

You have a balance due of\$ 107.00

The return should be signed and dated 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

Filing Instructions

Prepared for:

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

Prepared by:

Forvis Mazars, LLP
500 Ridgefield Court
Asheville, NC 28806

2023 SOUTH CAROLINA ESTIMATED INCOME TAX

Estimated tax installments are due as follows:

Installment no. 1	\$	30.00	due by April 18, 2023
Installment no. 2	\$	30.00	due by June 15, 2023
Installment no. 3	\$	30.00	due by September 15, 2023
Installment no. 4	\$	30.00	due by December 15, 2023

Please mail on or before the due date to:

Mail to - SCDOR
Corporate Voucher
P.O. BOX 100153
Columbia, SC 29202

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer KIAWAH ISLAND COMMUNITY ASSOCIATION INC		EIN or SSN 57-0713010
Name and title of officer or person subject to tax SHANNON WHITE CHIEF OPERATING OFFICER		

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b 18,425,893.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

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

PIN: check one box only

I authorize **FORVIS MAZARS, LLP** to enter my PIN **63916**
 ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **56926052977**
 Do not enter all zeros

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

ERO's signature **AMY BIBBY** Date **06/19/24**

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2022)

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.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization KIAWAH ISLAND COMMUNITY ASSOCIATION INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 23 BEACHWALKER DRIVE City or town, state or province, country, and ZIP or foreign postal code KIAWAH ISLAND, SC 29455 F Name and address of principal officer: SHANNON WHITE SAME AS C ABOVE	D Employer identification number 57-0713010 E Telephone number (866)226-1770 G Gross receipts \$ 27,108,775. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.KICA.US		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2010
M State of legal domicile: SC		

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: KICA IS ENGAGED IN PROMOTING THE COMMON GOOD AND GENERAL WELFARE OF THE RESIDENTS OF KIAWAH ISLAND.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	151
	6 Total number of volunteers (estimate if necessary)	6	46
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	134,062.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	1,308.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year
9 Program service revenue (Part VIII, line 2g)		0.	0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		19,409,815.	18,561,372.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		711,685.	-550,306.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		308,139.	414,827.
		20,429,639.	18,425,893.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,707,241.	7,462,115.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,654,883.	11,936,210.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,362,124.	19,398,325.
	19 Revenue less expenses. Subtract line 18 from line 12	4,067,515.	-972,432.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	26,368,014.	25,266,002.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,311,487.	3,770,087.
		23,056,527.	21,495,915.

Part II Signature Block

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

Sign Here	Signature of officer SHANNON WHITE, CHIEF OPERATING OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name AMY BIBBY	Preparer's signature AMY BIBBY
	Firm's name FORVIS MAZARS, LLP	Date 06/19/24
	Firm's address 500 RIDGEFIELD COURT ASHEVILLE, NC 28806	Check if self-employed <input type="checkbox"/> PTIN P00445891
		Firm's EIN 44-0160260
		Phone no. (828) 254-2254

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [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? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 11,874,565. including grants of \$) (Revenue \$ 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 (Code:) (Expenses \$ 2,759,490. including grants of \$) (Revenue \$ 139,134.) TO ENHANCE THE SECURITY AND SAFETY OF THE KIAWAH ISLAND COMMUNITY, THE ASSOCIATION PROVIDES ONSITE SECURITY PATROL.

4c (Code:) (Expenses \$ 1,618,877. including grants of \$) (Revenue \$ 734,415.) THE ASSOCIATION PROVIDES VARIOUS AMENITIES TO MEMBERS AND OPERATES A 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 expenses 16,252,932.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and various organizational requirements.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 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... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SC
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[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 policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
DALE SCHOON - (843)768-9194
23 BEACHWALKER DRIVE, KIAWAH ISLAND, SC 29455

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHANNON WHITE CHIEF OPERATING OFFICER	40.00			X			282,733.	0.	28,990.	
(2) TONY ELDER DIRECTOR OF OPERATIONS	40.00				X		163,034.	0.	21,889.	
(3) DOUG WALTER DIRECTOR OF LAND/LAKES	40.00					X	128,071.	0.	14,459.	
(4) SARAH BOND DIRECTOR OF HR	40.00					X	118,722.	0.	15,398.	
(5) WILL CONNOR DIRECTOR OF MRR (THRU SEPT)	40.00					X	101,413.	0.	20,060.	
(6) DALE SCHOON DIRECTOR OF FINANCE	40.00					X	101,229.	0.	14,573.	
(7) LEAH BURRIS DIRECTOR OF COMMUNICATIONS	40.00					X	111,166.	0.	0.	
(8) JERRY MCGEE CHAIRMAN OF THE BOD	10.00	X		X			0.	0.	0.	
(9) BETH ZAMPINO VICE CHAIR OF THE BOD	10.00	X		X			0.	0.	0.	
(10) ALEX FERNANDEZ TREASURER	10.00	X		X			0.	0.	0.	
(11) BRAD MCILVAIN SECRETARY	10.00	X		X			0.	0.	0.	
(12) LISA MASCOLO DIRECTOR	5.00	X					0.	0.	0.	
(13) DAVID DESTEFANO DIRECTOR	5.00	X					0.	0.	0.	
(14) AMANDA MOLE DIRECTOR	5.00	X					0.	0.	0.	
(15) DAVE MORLEY CHAIRMAN OF THE BOD (THRU MAR)	10.00	X		X			0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							1,006,368.	0.	115,369.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							1,006,368.	0.	115,369.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 7

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
BANKS CONSTRUCTION PO BOX 71505, N CHARLESTON, SC 29415	STREET RESURFACING	3,158,640.
TRULUCK CONSTRUCTION, 1012-A SAINT ANDREWS BLVD, CHARLESTON, SC 29407	STREET RESURFACING	856,400.
NU-PIPE LLC PO BOX 2529, MOUNT PLEASANT, SC 29465	DRAINAGE/PIPE INSTALLATION	796,406.
KOPPERS UTILITY & INDUSTRIAL PRODUCTS, INC PO BOX 746367, ATLANTA, GA 30374-6367	CONSTRUCTION SERVICES	512,976.
CRU CATERING 1784 HARMON ST, N CHARLESTON, SC 29405	CATERING SERVICES	428,088.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 8

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f					
Program Service Revenue	2 a	GENERAL ASSESSMENT	Business Code				
			531310	9,352,163.	9,352,163.		
	b	COMMUNITY MAINTENANCE	531310	7,855,184.	7,855,184.		
	c	RECREATION AND MEMBERS	531310	697,287.	697,287.		
	d	SPECIAL ASSESSMENT REV	531310	383,542.	383,542.		
	e	SECURITY	531310	273,196.	139,134.	134,062.	
	f	All other program service revenue					
g	Total. Add lines 2a-2f		18,561,372.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		317,506.			317,506.
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				7,750,000.	6,545.		
	b	Less: cost or other basis and sales expenses	7b	8,275,047.	31,804.		
	c	Gain or (loss)	7c	-525,047.	-25,259.		
d	Net gain or (loss)		-550,306.			-550,306.	
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
		8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a	400,623.				
		10b	376,031.				
c	Net income or (loss) from sales of inventory		24,592.	24,592.			
Miscellaneous Revenue	11 a	MISCELLANEOUS	Business Code				
			531310	72,729.			72,729.
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		72,729.				
12	Total revenue. See instructions		18,425,893.	18,451,902.	134,062.	-160,071.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	445,767.		445,767.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,715,687.	4,945,772.	769,915.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	150,064.	117,990.	32,074.	
9 Other employee benefits	679,093.	622,308.	56,785.	
10 Payroll taxes	471,504.	407,293.	64,211.	
11 Fees for services (nonemployees):				
a Management				
b Legal	150,978.	120,782.	30,196.	
c Accounting	21,690.		21,690.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	600,703.	585,542.	15,161.	
12 Advertising and promotion				
13 Office expenses	914,674.	510,112.	404,562.	
14 Information technology	693,128.	93,856.	599,272.	
15 Royalties				
16 Occupancy	593,939.	543,164.	50,775.	
17 Travel	86,619.	86,619.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	143,818.	12,028.	131,790.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	379,987.	379,987.		
23 Insurance	649,148.	247,853.	401,295.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	7,015,576.	6,982,762.	32,814.	
b OPERATING SUPPLIES	485,365.	472,876.	12,489.	
c COMMUNITY EVENTS EXPENS	93,263.	93,263.		
d RECRUITMENT	85,002.	18,248.	66,754.	
e All other expenses _____	22,320.	12,477.	9,843.	
25 Total functional expenses. Add lines 1 through 24e	19,398,325.	16,252,932.	3,145,393.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,774,200.	1	2,396,635.
	2 Savings and temporary cash investments	7,528,831.	2	2,653,996.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,620,513.	4	1,104,039.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	180,725.	9	338,108.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,001,457.		
	b Less: accumulated depreciation	10b 3,259,472.	2,889,842.	10c 2,741,985.
	11 Investments - publicly traded securities	10,336,403.	11	15,818,832.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	37,500.	15	212,407.
16 Total assets. Add lines 1 through 15 (must equal line 33)	26,368,014.	16	25,266,002.	
Liabilities	17 Accounts payable and accrued expenses	913,130.	17	1,748,228.
	18 Grants payable		18	
	19 Deferred revenue	2,190,704.	19	1,991,259.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	207,653.	25	30,600.
	26 Total liabilities. Add lines 17 through 25	3,311,487.	26	3,770,087.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	23,056,527.	27	21,495,915.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	23,056,527.	32	21,495,915.
33 Total liabilities and net assets/fund balances	26,368,014.	33	25,266,002.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	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	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	23,056,527.
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.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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 audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2022)

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization KIAWAH ISLAND COMMUNITY ASSOCIATION INC	Employer identification number 57-0713010
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c 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

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 each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 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:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e 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			
c 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?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

Part IV Supplemental Information

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 D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **KIAWAH ISLAND COMMUNITY ASSOCIATION INC** Employer identification number **57-0713010**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) 2022

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		408,448.		408,448.
b Buildings		2,640,553.	1,538,851.	1,101,702.
c Leasehold improvements				
d Equipment		2,952,456.	1,720,621.	1,231,835.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,741,985.

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. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEPOSITS	30,600.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	30,600.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	18,213,744.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-588,180.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	376,031.
e	Add lines 2a through 2d	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:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	18,425,893.

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

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

1	Total expenses and losses per audited financial statements	1	19,774,356.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	376,031.
e	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:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	19,398,325.

Part XIII Supplemental Information.

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

PART X, LINE 2:

N JULY 2010, THE ASSOCIATION WAS APPROVED AS A SOCIAL WELFARE ORGANIZATION

UNDER INTERNAL REVENUE CODE SECTION 501(C)(4). WITH EXCEPTION OF PROFIT

DERIVED FROM UNRELATED BUSINESS ACTIVITIES, THE ASSOCIATION IS EXEMPT FROM

FEDERAL AND STATE INCOME TAXES. SINCE TAX MATTERS ARE SUBJECT TO SOME

DEGREE OF UNCERTAINTY, THERE CAN BE NO ASSURANCE THAT THE ASSOCIATION'S

TAX RETURNS WILL NOT BE CHALLENGED BY AUTHORITIES AND THAT THE ASSOCIATION

WILL NOT BE SUBJECT TO TAX, PENALTIES AND INTEREST AS RESULT OF THOSE

CHALLENGES. MANAGEMENT HAS DETERMINED THAT THE ASSOCIATION DOES NOT HAVE

ANY UNCERTAIN TAX POSITIONS WHICH MATERIALLY IMPACT THE FINANCIAL

STATEMENTS OR RELATED DISCLOSURES. THE ASSOCIATION'S TAX RETURNS REMAIN

AVAILABLE FOR EXAMINATION BY GOVERNMENT AUTHORITIES FOR THREE YEARS

Part XIII Supplemental Information (continued)

SUBSEQUENT TO THEIR ORIGINAL FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COGS 376,031.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COGS 376,031.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

KIAWAH ISLAND COMMUNITY ASSOCIATION INC

Employer identification number

57-0713010

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

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

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

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

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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

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

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

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

KIAWAH ISLAND COMMUNITY ASSOCIATION INC

Employer identification number

57-0713010

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

AND OPERATIONAL PLANNING; 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 OWNERS BECOME MEMBERS OF THE KIAWAH ISLAND COMMUNITY

ASSOCIATION UPON PURCHASE OF THEIR PROPERTY.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBER DIRECTORS ARE ELECTED FOR THREE-YEAR TERMS BY THE MEMBERSHIP AT THE

ANNUAL MEETING, WHICH 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 REVIEWED 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 KEY STAFF, BOARD MEMBERS & VOLUNTEERS TO SIGN COI

ANNUALLY. ALL CONFLICTS ARE SHARED WITH THE BOARD. BY POLICY, THE BOD MUST

APPROVE ANY RELATED PARTY AND/OR CONFLICT OF INTEREST TRANSACTIONS OR

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

Schedule O (Form 990) 2022

Name of the organization KIAWAH ISLAND COMMUNITY ASSOCIATION INC	Employer identification number 57-0713010
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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 BOARD'S 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."

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:

990 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

LINE 24 - COMMUNITY EVENTS EXPENSE INCREASED BY \$96,263

Form **990-W**
(Worksheet)

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

2023

(and on Investment Income for Private Foundations) FORM 990-T

► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2022 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	275.
c	2023 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	280.
			ADJUSTED TO

		(a)	(b)	(c)	(d)
11	Installment due dates	11		09/15/23	12/15/23
12	Installments. Enter 25% of line 10c in columns (a) through (d)	12		210.	70.
13	2022 Overpayment	13			
14	Payment due (Subtract line 13 from line 12)	14		210.	70.

Form **990-W**

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer KIAWAH ISLAND COMMUNITY ASSOCIATION INC	EIN or SSN 57-0713010
Name and title of officer or person subject to tax SHANNON WHITE CHIEF OPERATING OFFICER	

Part I Type of Return and Return Information

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

1a Form 990 check here <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____ 275.
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

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

PIN: check one box only

I authorize FORVIS MAZARS, LLP to enter my PIN 63916
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **56926052977**
Do not enter all zeros

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

ERO's signature AMY BIBBY Date 06/19/24

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

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022 or other tax year beginning _____, and ending _____

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

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(4) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) KIAWAH ISLAND COMMUNITY ASSOCIATION INC</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 23 BEACHWALKER DRIVE</p> <p>City or town, state or province, country, and ZIP or foreign postal code KIAWAH ISLAND, SC 29455</p>	<p>D Employer identification number 57-0713010</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year 25,266,002.</p>			
<p>G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p>			
<p>H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/></p>			
<p>J Enter the number of attached Schedules A (Form 990-T) 1</p>			
<p>K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.</p>			
<p>L The books are in care of DALE SCHOON Telephone number (843) 768-9194</p>			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business 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 contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	2,308.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	2,308.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	1,308.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	275.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	275.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	275.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> 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)		5	0.
6a Payments: A 2021 overpayment credited to 2022	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	275.
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded		11	

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 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		Yes	No
			X
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 carryover		
531310	\$ 14,135.		
	\$		
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," 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 Here	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.				
	Signature of officer	Date	CHIEF OPERATING OFFICER	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	AMY BIBBY	AMY BIBBY	06/19/24		P00445891
	Firm's name	Firm's address		Firm's EIN	Phone no.
FORVIS MAZARS, LLP	500 RIDGEFIELD COURT ASHEVILLE, NC 28806		44-0160260	(828) 254-2254	

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal 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 Name of the organization: KIAWAH ISLAND COMMUNITY ASSOCIATION INC
B Employer identification number: 57-0713010
C Unrelated business activity code (see instructions): 531310
D Sequence: 1 of 1

E Describe the unrelated trade or business SECURITY SERVICES

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (134,062), Cost of goods sold, Gross profit (134,062), and Total (134,062).

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

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees (76,409), Taxes and licenses (6,772), Total deductions (122,521), and Unrelated business taxable income (2,308).

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a 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)				
c 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 here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c 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	%	%	%	%
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 Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
OVERHEAD AND OPERATING EXPENSES		10,530.
ADMIN AND GENERAL EXPENSES		7,700.
INSURANCE		8,905.
FORM 990-T PREPARATION		1,000.
TOTAL TO SCHEDULE A, PART II, LINE 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-2017 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 CARRYOVER AVAILABLE THIS YEAR			14,135.	14,135.

SCH A (990-T)	SCHEDULE A NOL DETAIL	STATEMENT 4
TAXABLE INCOME FROM ALL ENTITIES		11,541.
THIS ENTITIES PORTION OF TAXABLE INCOME		11,541.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS		100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS		0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS		11,541.
80% INCOME LIMITATION		9,233.
POST-2017 AVAILABLE		14,135.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION		9,233.

1019

dor.sc.gov

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

SC1120-CDP
(Rev. 4/11/22)
3093

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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09-20-22

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277422
09-20-22

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

SC1120-CDP
(Rev. 4/11/22)
3093

Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.

FEIN ▶ 57-0713010	Income Tax period ending (MM-YY) ▶ 12-23	Payment amount ▶ _____ 30 .00
Name and address of corporation KIAWAH ISLAND COMMUNITY ASSOCIATI 23 BEACHWALKER DRIVE KIAWAH ISLAND SC 29455		

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, tax year, and SC1120-CDP in the memo.

30931059 570713010 1223 00000003000

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dor.sc.gov

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

SC1120-CDP
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09-20-22

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

SC1120-CDP
(Rev. 4/11/22)
3093

Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.

FEIN ▶ 57-0713010	Income Tax period ending (MM-YY) ▶ 12-23	Payment amount ▶ _____ 30 .00
Name and address of corporation KIAWAH ISLAND COMMUNITY ASSOCIATI 23 BEACHWALKER DRIVE KIAWAH ISLAND SC 29455		

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, tax year, and SC1120-CDP in the memo.

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

SC1120-CDP
(Rev. 4/11/22)
3093

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277422
09-20-22

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

SC1120-CDP
(Rev. 4/11/22)
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FEIN ▶ 57-0713010	Income Tax period ending (MM-YY) ▶ 12-23	Payment amount ▶ _____ 30 .00
Name and address of corporation KIAWAH ISLAND COMMUNITY ASSOCIATI 23 BEACHWALKER DRIVE KIAWAH ISLAND SC 29455		

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, tax year, and SC1120-CDP in the memo.

30931059 570713010 1223 00000003000

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1019

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

SC1120-CDP
(Rev. 4/11/22)
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Mail your SC1120-CDP and payment to: SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202

----- cut along dotted line -----

277422
09-20-22

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dor.sc.gov



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

SC1120-CDP
(Rev. 4/11/22)
3093

Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.

FEIN ▶ 57-0713010	Income Tax period ending (MM-YY) ▶ 12-23	Payment amount ▶ _____ 30 .00
Name and address of corporation KIAWAH ISLAND COMMUNITY ASSOCIATI 23 BEACHWALKER DRIVE KIAWAH ISLAND SC 29455		

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, tax year, and SC1120-CDP in the memo.

30931059 570713010 1223 00000003000

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dor.sc.gov

STATE OF SOUTH CAROLINA
EXEMPT ORGANIZATION BUSINESS TAX RETURN
Due by the 15th day of the fifth month following the close of the taxable year.

SC 990-T
(Rev. 5/11/22)
3315

Income Tax period ending DECEMBER 31, 2022

County or counties in SC where property is located
CHARLESTON COUNTY

Name KIAWAH ISLAND COMMUNITY ASSOCIA

Audit location: Street address

Mailing address 23 BEACHWALKER DRIVE

City State ZIP

City KIAWAH ISLAND

State SC ZIP 29455

Audit contact Phone number
843 768 9194

Change of Address Accounting Period

Check if: Initial Return Amended Return

Check if you filed a federal or state extension.

Check if:

Attach complete copy of federal return.

Merged Reorganized Final

1. Federal unrelated business taxable income from federal tax returns	1.	1,308	00
2. Net adjustment from Schedule A and B, line 12	2.	9,340	00
3. Total net income as reconciled (add line 1 and line 2)	3.	10,648	00
4. If multi-state organization, enter amount from Schedule G, line 6; otherwise, enter amount from line 3	4.	10,648	00
5. South Carolina net operating loss carryover, if applicable	5.	8,518	00
6. South Carolina net income subject to tax (subtract line 5 from line 4)	6.	2,130	00
7. Tax (multiply line 6 by 5%)	7.	107	00
8. Nonrefundable credits from Schedule C, line 5 (attach SC1120-TC)	8.		00
9. Balance of tax (subtract line 8 from line 7)	9.	107	00
10. Payments: (a) Tax withheld (attach 1099s or I-290s)	10a.		00
(b) Paid by declaration	10b.		00
(c) Paid with extension	10c.		00
Refundable credit: (d) Motor Fuel Income Tax Credit (attach I-385)	10d.		00
11. Total payments and refundable credit (add line 10a through line 10d)	11.		00
12. Balance of tax (subtract line 11 from line 9)	12.	107	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.		00
14. Total Income Tax, interest, and penalty (add line 12 and line 13)	14.	107	00
15. Overpayment (subtract line 9 from line 11)			00
(a) Estimated Tax			00
(b) REFUND			00



SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or measured by income	1.	107
2. Federal net operating loss	2.	9233
3. _____	3.	_____
4. _____	4.	_____
5. Other additions (attach schedule)	5.	_____
6. Total additions (add line 1 through line 5)	6.	9340

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

7. Interest on US obligations	7.	_____
8. _____	8.	_____
9. _____	9.	_____
10. Other deductions (attach schedule)	10.	_____
11. Total deductions (add line 7 through line 10)	11.	_____
12. Net adjustment (subtract line 11 from line 6) Also enter on SC990-T, page 1, line 2	12.	9340

SCHEDULE C SUMMARY OF INCOME TAX CREDITS (FROM SC1120TC)

1. Credit carryover from previous year's SC990-T, Schedule C (should match SC1120TC, Column A, line 13)	1.	_____
2. Enter total credits from SC1120TC, Column B, line 13. (attach SC1120TC and tax credit schedules)	2.	_____
3. Total credits (add line 1 and line 2)	3.	_____
4. Tax from SC990-T, line 7	4.	_____
5. Lesser of line 3 or line 4 (enter on SC990-T, line 8; should match SC1120TC, Column C, line 13)	5.	_____
6. Enter credits lost due to statute (should match SC1120TC, Column D, line 13)	6.	_____
7. Credit carryover (subtract line 5 and line 6 from line 3; should match SC1120TC, Column E, line 13)	7.	_____

SCHEDULE D RESERVED
SCHEDULE E RESERVED

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.

Sign Here

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

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

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

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

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 %

NOTE: 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.

SCHEDULE H-2 COMPUTATION OF GROSS RECEIPTS RATIO

	Amount	Ratio
1. South Carolina gross receipts		
2. Amounts allocated to South Carolina on Schedule F	< >	
3. 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)		%