

DRAFT

Form

OMB No. 1545-0047

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

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

DRAFT

acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)**

I authorize _____ to enter my PIN as my signature

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file*

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

OMB No. 1545-0047

2021
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22

B <input type="checkbox"/> Corp <input checked="" type="checkbox"/> A <input type="checkbox"/> Adv <input type="checkbox"/> Non <input type="checkbox"/> Ind <input type="checkbox"/> Fth <input type="checkbox"/> Adv <input type="checkbox"/> Adv	C Name of organization SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS BOARD OF TRUSTEES		D Employer identification number 57-1087576
	Doing business as		E Telephone number 803-734-0479
	Number and street (or P.O. box if mail is not delivered to street address) 636 ROSEWOOD DRIVE		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code COLUMBIA SC 29201		G Gross receipts for the year \$ 62,957,264
F Name and address of principal officer: GEORGIA MJARTAN 636 ROSEWOOD DRIVE COLUMBIA SC 29201			H(a) Is the organization a religious organization? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527			
J Website:			H(c) Group exemption number
K <input type="checkbox"/> Fed <input type="checkbox"/> Cb <input type="checkbox"/> In <input type="checkbox"/> Ab <input type="checkbox"/> Ob		L <input type="checkbox"/>	M <input type="checkbox"/>

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities:				
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)		3		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		4		
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)		5		
	6	Total number of volunteers (estimate if necessary)		6		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12		7a		
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year	
	9	Program service revenue (Part VIII, line 2g)				
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)				
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)				
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)				
	14	Benefits paid to or for members (Part IX, column (A), line 4)				
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)				
	16a	Professional fundraising fees (Part IX, column (A), line 11e)				
		16b	Total fundraising expenses (Part IX, column (D), line 25)			
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)				
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)				
	19	Revenue less expenses. Subtract line 18 from line 12				
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)				
	22	Net assets or fund balances. Subtract line 21 from line 20				

Part II Signature Block

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

Sign Here	Signature of officer _____	Date _____			
	Type or print name and title _____				
Paid Preparer Use Only	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	PTIN _____
	Firm's name _____			Firm's EIN _____	
	Firm's address _____			Phone no. _____	

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:

SEE SCHEDULE O

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 \$ 23,784,432 including grants of \$ 19,320,197) (Revenue \$)

SOUTH CAROLINA FIRST STEPS PROVIDES BOTH FUNDING AND TECHNICAL ASSISTANCE TO THE STATE'S NETWORK OF INDEPENDENT, NON-PROFIT FIRST STEPS COUNTY PARTNERSHIPS SO THAT SERVICES ARE AVAILABLE TO THE CHILDREN WHO NEED THEM. IN EACH OF SOUTH CAROLINA'S 46 COUNTIES, FIRST STEPS PROVIDES OR EXPANDS COMMUNITY EARLY LEARNING SERVICES AVAILABLE FOR YOUNG CHILDREN, THEIR FAMILIES, AND CAREGIVERS. THESE SERVICES FALL INTO FIVE IMPORTANT AREAS:

- 1. FAMILY STRENGTHENING
2. HEALTH AND OPERATIONS
3. CHILDCARE QUALITY
4. EARLY EDUCATION
5. SCHOOL TRANSITION

DRAFT

4b (Code:) (Expenses \$ 26,126,560 including grants of \$ 21,438,801) (Revenue \$)

SOUTH CAROLINA DEPARTMENT OF EDUCATION AND SOUTH CAROLINA FIRST STEPS ADMINISTER THE 4K PROGRAM. THE 4K PROGRAM UTILIZES A PUBLIC-PRIVATE SERVICE DELIVERY MODEL SO THAT PARENTS MAY ENROLL THEIR CHILD IN EITHER A PUBLIC SCHOOL OR AN APPROVED PRIVATE CHILD CARE CENTER.

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

N/A

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

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

4e Total program service expenses 49,910,992

DRAFT

DRAFT

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 25		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 25		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records

THE ORGANIZATION 636 ROSEWOOD DRIVE SC 29201 803-734-0479
COLUMBIA

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GEORGIA MJARTAN EXECUTIVE DIRECTOR	40.00 0.00			X				127,583	0	0
(2) MARK BARNES DIRECTOR-ADMINISTRAT	40.00 0.00			X				94,648	0	0
(3) MARTHA STRICKLAND 4K STATE DIRECTOR	40.00 0.00			X				90,905	0	0
(4) DEBBIE ROBERTSON CHIEF PARTNERSHIP OF	40.00 0.00			X				61,933	0	0
(5) DEREK CROMWELL CHIEF PARTNERSHIP OF	40.00 0.00			X				40,405	0	0
(6) RITA ALLISON HOUSE - LEFT 2/25/22	0.25 0.00	X						0	0	0
(7) PAULA CALHOON REP - APP 2/25/22	0.25 0.00	X						0	0	0
(8) SHELLEY CANRIGHT EARLY CHILDHOOD EDUC	0.25 0.00	X						0	0	0
(9) JACQUE CURTIN APPOINTED 3/3/22	0.25 0.00	X						0	0	0
(10) MARY LYNNE DIGGS HEAD START COLLABORA	0.25 0.00	X						0	0	0
(11) MICHELLE FRY DDSN DIR-APP10/11/21	0.25 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JERRY GOVAN	0.25									
HOUSE-LEFT 11/9/22	0.00	X						0	0	0
(13) GREG HEMBREE	0.25									
SENATE	0.00	X						0	0	0
(14) TIMOTHY HOLT	0.25									
BUSINESS COMMUNITY	0.00	X						0	0	0
(15) ROGER PRYOR, JR.	0.25									
CHILD CARE PROVIDER	0.00	X						0	0	0
(16) WALTER FLEMING, JR.	0.25									
BUS COMM-LEFT 3/2/22	0.00	X						0	0	0
(17) ROBERT KERR	0.25									
DHHS DIRECTOR	0.00	X						0	0	0
(18) MICHAEL LEACH	0.25									
DSS, DIRECTOR	0.00	X						0	0	0
(19) JESICA MACKEY	0.25									
PARENT - YOUNG CHILD	0.00	X						0	0	0
1b Subtotal								415,474		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								415,474		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
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.

Name (A)	Address (B)	Comp (C)
ANLAR LLC ARLINGTON VA 22209	1560 WILSON BLVD, SUITE 250 SERVICE-APP DEV	795,029
CHERNOFF NEWMAN LLC COLUMBIA SC 29201	1411 GERVAIS STREET, 5TH FLOOR PROMOTIONAL	574,347
MANLEY GARVIN, LLC GREENWOOD SC 29648	PO BOX 429 ACCOUNTING	339,996
37 GEARS, INC. CHAPIN SC 29036	2826 OLD LEXINGTON HWY CONSULTING-MARK	245,712
SCOTT AND COMPANY, LLC COLUMBIA SC 29201	1441 MAIN STREET, SUITE 800 ACCOUNTING	129,725

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 **5**

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).

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

1	Grants and other assistance to domestic individuals. See Part IV, line 22						
2	Grants and other assistance to domestic individuals. See Part IV, line 22						
3	Grants and other assistance to domestic individuals. See Part IV, line 22						
4	Benefits paid to or for members						
5	Compensation of current officers, directors, trustees, and key employees						
6	Compensation of current officers, directors, trustees, and key employees						
7	Other salaries and wages						
8	Other salaries and wages						
9	Other employee benefits						
10	Payroll taxes						
11	Fees for services (nonemployees):						
a	Management						
b	Legal						
c	Accounting						
d	Lobbying						
e	Investment management fees						
f	Investment management fees						
g	Other fees						
12	Advertising and promotion						
13	Office expenses						
14	Information technology						
15	Royalties						
16	Occupancy						
17	Travel						
18	Payments of travel or entertainment expenses for any federal, state, or local public officials						
19	Conferences, conventions, and meetings						
20	Interest						
21	Payments to affiliates						
22	Depreciation, de	M	, .1	.4	×	Â	Â
23							
24							
a							
b							
c							
d							
e							
25							
26							

	(A) Beginning of year		(B) End of year
		1	
		2	
		3	
		4	
		5	
		6	
		7	
		8	
		9	
		10c	
		11	
		12	
		13	
		14	
		15	
		16	
		17	
		18	
		19	
		20	
		21	
		22	
		23	
		24	
		25	
		26	
		27	
		28	
		29	
		30	
		31	
		32	
		33	

DRAFT

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) GERALD MALLOY	0.25									
SENATE	0.00	X						0	0	0
(21) DAVID MATHIS	0.25									
SUPER-EDU DESIGNEE	0.00	X						0	0	0
(22) JENNIFER MCCONNELL	0.25									
CHILD CARE PROVIDER	0.00	X						0	0	0
(23) DAVE MORLEY	0.25									
GOVERNOR DESIGNEE	0.00	X						0	0	0
(24) JANIE NEELEY	0.25									
PARENT - YOUNG CHILD	0.00	X						0	0	0
(25) ALEXIA NEWMAN	0.25									
MEDICAL/CHILD CARE	0.00	X						0	0	0
(26) EDWARD SIMMER	0.25									
DHEC DIRECTOR	0.00	X						0	0	0
(27) AMY WILLIAMS	0.25									
MEDICAL PROVIDER	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

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.

Name (A)	Date (B)	Comp (C)

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(28) SUE WILLIAMS	0.25									
CHILDREN'S TRUST OF	0.00	X						0	0	0
(29) NICOLE WYNKOOP	0.25									
PARENT - YOUNG CHILD	0.00	X						0	0	0
DRAFT										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

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.

Name (A)	Date (B)	Comp (C)

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

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS BOARD OF TRUSTEES	Employer identification number 57-1087576
---	---

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

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

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

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

Part IV Supporting Organizations *(continued)*

	Yes	No

1

--	--	--

2

--	--	--

--	--	--

DRAFT

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	
9 Distributable amount for 2021 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section

DRAFT

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable (F)

co ribed in section

4947(a)(1) nonexempt charitN

h h ta

g M e

General Rule

DRAFT

Special Rules

literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

SCHEDULE 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

2021

Open to Public Inspection

Name of the organization

SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS BOARD OF TRUSTEES

Employer identification number

57-1087576

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, and monitoring expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

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

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:

Beginning balance

	Amount

	(a) Current year				

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

Are there endowment funds not in the possession of the organization that are held and administered for the

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) NET OPEB LIABILITY	6,993,958
(3) NET PENSION LIABILITY	6,280,921
(4) LEASE LIABILITIES	994,907
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	14,269,786

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.

1	Total revenue, gains, and other support per audited financial statements			
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments			
b	Donated services and use of facilities			
c				
d				
e				
3				
4				
a				
b				
c				
5				

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

DRAFT

Part XIII Supplemental Information *(continued)*

DRAFT

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization **SOUTH CAROLINA FIRST STEPS TO
SCHOOL READINESS BOARD OF TRUSTEES** Employer identification number
57-1087576

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IR 501(c)(3)	(d) Amount	(e) Amount	(f) Multiple (b) (f) (M) (V) (P)	(g) Date	(h) Purpose
(1)	ABBEVILLE COUNTY FIRST STEPS PARTNE 394 HWY 28 BYPASS ABBEVILLE SC 29620	57-1097774	501(C)	202,218				GENERAL SUPPORT
(2)	AIKEN COUNTY FIRST STEPS PARTNERSHI POST OFFICE BOX 2091 AIKEN SC 29802	57-1097775	501(C)	439,848				GENERAL SUPPORT
(3)	ALLENDALE COUNTY FIRST STEPS PARTNE 649 RAILROAD AVE ALLENDALE SC 29810	57-1097999	501(C)	203,229				GENERAL SUPPORT
(4)	ANDERSON COUNTY FIRST STEPS PARTNER PO BOX 41 ANDERSON SC 29622	57-1097776	501(C)	446,354				GENERAL SUPPORT
(5)	BAMBERG COUNTY FIRST STEPS PARTNERS 3788 FAUST STREET BAMBERG SC 29003	57-1097777	501(C)	276,988				GENERAL SUPPORT
(6)	BARNWELL COUNTY FIRST STEPS PARTNER 110 FRANKLIN STREET BARNWELL SC 29812	57-1097778	501(C)	265,055				GENERAL SUPPORT
(7)	BEAUFORT COUNTY FIRST STEPS PARTNER 703 BLADEN STREET BEAUFORT SC 29902	57-1097779	501(C)	545,525				GENERAL SUPPORT
(8)	BERKELEY COUNTY FIRST STEPS PARTNER 515 RED BANK ROAD GOOSE CREEK SC 29445	57-1097780	501(C)	877,118				GENERAL SUPPORT
(9)	CALHOUN COUNTY FIRST STEPS PARTNERS 304 AGNES STREET ST. MATTHEWS SC 29135	57-1097781	501(C)	217,658				GENERAL SUPPORT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3 Enter total number of other organizations listed in the line 1 table

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization **SOUTH CAROLINA FIRST STEPS TO
SCHOOL READINESS BOARD OF TRUSTEES** Employer identification number
57-1087576

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IR 501(c)(3)	(d) Amount	(e) Amount	(f) MFA (b) FMV	(g) DPO	(h) Purpose
(1)	KERSHAW COUNTY FIRST STEPS PARTNERS 110 E. DEKALB STREET CAMDEN SC 29021	57-1097818	501(C)	224,141				GENERAL SUPPORT
(2)	LANCASTER COUNTY FIRST STEPS PARTNE 3901 CHESTER HWY LANCASTER SC 29720	57-1097819	501(C)	283,862				GENERAL SUPPORT
(3)	LAURENS COUNTY FIRST STEPS PARTNERS 1029 WEST MAIN STREET LAURENS SC 29360	57-1098008	501(C)	205,655				GENERAL SUPPORT
(4)	LEE COUNTY FIRST STEPS PARTNERSHIP POST OFFICE BOX 344 BISHOPVILLE SC 29010	57-1097820	501(C)	390,426				GENERAL SUPPORT
(5)	LEXINGTON COUNTY FIRST STEPS PARTNE 101 W. COLUMBIA AVENUE BATESBURG SC 29006	57-1097821	501(C)	1,022,029				GENERAL SUPPORT
(6)	MARION COUNTY FIRST STEPS PARTNERSH 415 S. COIT STREET FLORENCE SC 29501	57-1097822	501(C)	375,491				GENERAL SUPPORT
(7)	MARLBORO COUNTY FIRST STEPS PARTNER POST OFFICE BOX 249 BENNETTSVILLE SC 29521	57-1097823	501(C)	243,579				GENERAL SUPPORT
(8)	MCCORMICK COUNTY FIRST STEPS PARTNE POST OFFICE BOX 1060 MCCORMICK SC 29835	57-1097862	501(C)	241,739				GENERAL SUPPORT
(9)	NEWBERRY COUNTY FIRST STEPS PARTNER POST OFFICE BOX 25 NEWBERRY SC 29108	57-1097864	501(C)	288,534				GENERAL SUPPORT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3 Enter total number of other organizations listed in the line 1 table

**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

2021

**Open to Public
Inspection**

Name of the organization	SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS BOARD OF TRUSTEES	Employer identification number	57-1087576
--------------------------	---	--------------------------------	-------------------

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

PER SOUTH CAROLINA CODE SECTION 59-152-10: "THERE IS ESTABLISHED THE SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS, A COMPREHENSIVE, RESULTS-ORIENTED INITIATIVE FOR IMPROVING EARLY CHILDHOOD DEVELOPMENT BY PROVIDING, THROUGH LOCAL PARTNERSHIPS, PUBLIC AND PRIVATE FUNDS, AND SUPPORT FOR HIGH-QUALITY EARLY CHILDHOOD DEVELOPMENT AND EDUCATION SERVICES FOR CHILDREN BY PROVIDING SUPPORT FOR THEIR FAMILIES' EFFORTS TOWARD ENABLING THEIR CHILDREN TO REACH SCHOOL READY TO SUCCEED."

FORM 990 - ORGANIZATION'S MISSION

PER SOUTH CAROLINA CODE SECTION 59-152-30: "THE GOALS FOR SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS ARE TO: (1) PROVIDE PARENTS WITH ACCESS TO THE SUPPORT THEY MIGHT SEEK AND WANT TO STRENGTHEN THEIR FAMILIES AND TO PROMOTE THE OPTIMAL DEVELOPMENT OF THEIR PRESCHOOL CHILDREN; (2) INCREASE COMPREHENSIVE SERVICES SO CHILDREN HAVE REDUCED RISK FOR MAJOR PHYSICAL, DEVELOPMENTAL, AND LEARNING PROBLEMS; (3) PROMOTE HIGH-QUALITY PRESCHOOL PROGRAMS THAT PROVIDE A HEALTHY ENVIRONMENT THAT WILL PROMOTE NORMAL GROWTH AND DEVELOPMENT; (4) PROVIDE SERVICES SO ALL CHILDREN RECEIVE THE PROTECTION, NUTRITION, AND HEALTH CARE NEEDED TO THRIVE IN THE EARLY YEARS OF LIFE SO THEY ARRIVE AT SCHOOL READY TO SUCCEED; AND (5) MOBILIZE COMMUNITIES TO FOCUS EFFORTS ON PROVIDING ENHANCED SERVICES TO SUPPORT FAMILIES AND THEIR YOUNG CHILDREN SO AS TO ENABLE EVERY CHILD TO REACH SCHOOL HEALTHY AND READY TO SUCCEED."

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

Name of the organization

Employer identification number

SOUTH CAROLINA FIRST STEPS TO

57-1087576

SEVERAL BOARD POSITIONS ARE APPOINTED.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
 INTERNAL FINANCE STAFF PROVIDE ALL NECESSARY FINANCIAL DATA TO THE
 CONTRACTED ACCOUNTING FIRM THAT PREPARES THE FORM 990. ONCE COMPLETED, THE
 FORM 990 FIRST UNDERGOES AN INTERNAL REVIEW BY THE AGENCY DIRECTOR AND
 SENIOR MANAGERS. THE FINANCE AND ADMINISTRATION COMMITTEE OF THE SOUTH
 CAROLINA FIRST STEPS TO SCHOOL READINESS BOARD OF TRUSTEES WILL THEN
 RECEIVE THE FORM 990 FOR ITS APPROVAL. THE CHAIR OF THE FINANCE AND
 ADMINISTRATION COMMITTEE WILL REPORT THE COMMITTEE'S APPROVAL OF THE FORM
 990 TO THE FULL BOARD OF TRUSTEES. THE BOARD OF TRUSTEES WILL THEN APPROVE
 THE FORM 990 THROUGH THEIR CONSENT AGENDA PROCESS.

DRAFT

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
 THERE IS AN ANNUAL REQUIREMENT FOR OFFICERS, DIRECTORS, TRUSTEES, AND KEY
 EMPLOYEES TO REPORT ANY POTENTIAL CONFLICTS OF INTEREST.

DRAFT

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

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

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

DRAFT

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) L 113 113	(d) Exempt Code section	(e)		
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

**SOUTH CAROLINA FIRST STEPS TO
SCHOOL READINESS BOARD OF TRUSTEES**

Employer identification number
57-1087576

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) LHA (1545-0047)	(d) Exempt Code section	(e) 1545-0047 (1545-0047)	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) DARLINGTON COUNTY FIRST STEPS PARTN 204 EAST PEARL STREET 57-1097791 LAMAR SC 29069	COUNTY PAR		501C3	7	N/A		X
(2) DILLON COUNTY FIRST STEPS PARTNERSH POST OFFICE BOX 295 57-1098006 DILLON SC 29536	COUNTY PAR		501C3	7	N/A		X
(3) DORCHESTER COUNTY FIRST STEPS PARTN POST OFFICE BOX 50399 57-1097806 SUMMERVILLE SC 29485	COUNTY PAR		501C3	7	N/A		X
(4) EDGEFIELD COUNTY FIRST STEPS PARTNE POST OFFICE BOX 295 57-1097809 EDGEFIELD SC 29824	COUNTY PAR		501C3	7	N/A		X
(5) FAIRFIELD COUNTY FIRST STEPS PARTNE POST OFFICE BOX 215 57-1097810 WINNSBORO SC 29180	COUNTY PAR		501C3	7	N/A		X

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

**SOUTH CAROLINA FIRST STEPS TO
SCHOOL READINESS BOARD OF TRUSTEES**

Employer identification number
57-1087576

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

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

DRAFT

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) LHA (1501)(3)	(d) Exempt Code section	(e) 1501(3)	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) FLORENCE COUNTY FIRST STEPS PARTNER 415 S. COIT STREET 57-1097811 FLORENCE SC 29501	COUNTY PAR		501C3	7	N/A		X
(2) GEORGETOWN COUNTY FIRST STEPS PARTN POST OFFICE BOX 531 57-1097813 GEORGETOWN SC 29442	COUNTY PAR		501C3	7	N/A		X
(3) GREENVILLE COUNTY FIRST STEPS PARTN 700 N. PLEASANTBURG DRIVE 57-1097814 GREENVILLE SC 29607	COUNTY PAR		501C3	7	N/A		X
(4) GREENWOOD COUNTY FIRST STEPS PARTNE 1402C HIGHWAY 72 WEST 57-1097815 GREENWOOD SC 29649	COUNTY PAR		501C3	7	N/A		X
(5) HAMPTON COUNTY FIRST STEPS PARTNERS 301 FIRST STREET EAST 57-1097816 HAMPTON SC 29924	COUNTY PAR		501C3	7	N/A		X

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

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

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

DRAFT

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) L E C	(d) Exempt Code section	(e) 101(t)(3)	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

**SOUTH CAROLINA FIRST STEPS TO
SCHOOL READINESS BOARD OF TRUSTEES**

Employer identification number
57-1087576

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

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

DRAFT

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) LHA (1501)(3)	(d) Exempt Code section	(e) 1501(3)	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) SALUDA COUNTY FIRST STEPS PARTNERSH 103 SOUTH RUDOLPH STREET 57-1097867 SALUDA SC 29138	COUNTY PAR		501C3	7	N/A		X
(2) SPARTANBURG COUNTY FIRST STEPS PART 900 SOUTH PINE STREET 57-1097869 SPARTANBURG SC 29302	COUNTY PAR		501C3	7	N/A		X
(3) SUMTER COUNTY FIRST STEPS PARTNERSH POST OFFICE BOX 2331 57-1098010 SUMTER SC 29150	COUNTY PAR		501C3	7	N/A		X
(4) UNION COUNTY FIRST STEPS PARTNERSHI POST OFFICE BOX 1181 57-1097870 UNION SC 29379	COUNTY PAR		501C3	7	N/A		X
(5) WILLIAMSBURG COUNTY FIRST STEPS PAR 500 NORTH ACADEMY STREET, BUILDING 57-1097861 KINGSTREE SC 29556	COUNTY PAR		501C3	7	N/A		X

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity			
b Gift, grant, or capital contribution to related organization(s)			
c Gift, grant, or capital contribution from related organization(s)			
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)			
f			
g Sale of assets to related organization(s)			
h Purchase of assets from related organization(s)			
i Exchange of assets with related organization(s)			
j Lease of facilities, equipment, or other assets to related organization(s)			
k Lease of facilities, equipment, or other assets from related organization(s)			
l Performance of services or membership or fundraising solicitations for related organization(s)			
m Performance of services or membership or fundraising solicitations by related organization(s)			
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)			
o Sharing of paid employees with related organization(s)			
p Reimbursement paid to related organization(s) for expenses			
q Reimbursement paid to related organization(s) for expenses			
s			

DRAFT

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	BEAUFORT COUNTY FIRST STEPS PARTNER	B	545,525	CASH
(2)	BERKELEY COUNTY FIRST STEPS PARTNER	B	877,118	CASH
(3)	CALHOUN COUNTY FIRST STEPS PARTNERS	B	217,658	CASH
(4)	CHARLESTON COUNTY FIRST STEPS PARTN	B	968,068	CASH
(5)	CHEROKEE COUNTY FIRST STEPS PARTNER	B	230,680	CASH
(6)	CHESTER COUNTY FIRST STEPS PARTNERS	B	279,218	CASH

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CHESTERFIELD COUNTY FIRST STEPS PAR	B	387,453	CASH
(2) CLARENDON COUNTY FIRST STEPS PARTNE	B	211,358	CASH
(3) COLLETON COUNTY FIRST STEPS PARTNER	B	315,477	CASH
(4) DARLINGTON COUNTY FIRST STEPS PARTN	B	324,394	CASH
(5) DILLON COUNTY FIRST STEPS PARTNERSH	B	359,447	CASH
(6) DORCHESTER COUNTY FIRST STEPS PARTN	B	411,472	CASH

DRAFT

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HAMPTON COUNTY FIRST STEPS PARTNERS	B	205,655	CASH
(2) HORRY COUNTY FIRST STEPS PARTNERSHI	B	745,338	CASH
(3) JASPER COUNTY FIRST STEPS PARTNERSH	B	205,655	CASH
(4) KERSHAW COUNTY FIRST STEPS PARTNERS	B	224,141	CASH
(5) LANCASTER COUNTY FIRST STEPS PARTNE	B	283,862	CASH
(6) LAURENS COUNTY FIRST STEPS PARTNERS	B	205,655	CASH

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	OCONEE COUNTY FIRST STEPS PARTNERSH	B	228,001	CASH
(2)	ORANGEBURG COUNTY FIRST STEPS PARTN	B	309,609	CASH
(3)	PICKENS COUNTY FIRST STEPS PARTNERS	B	426,794	CASH
(4)	RICHLAND COUNTY FIRST STEPS PARTNER	B	1,320,790	CASH
(5)	SALUDA COUNTY FIRST STEPS PARTNERSH	B	206,388	CASH
(6)	SPARTANBURG COUNTY FIRST STEPS PART	B	926,255	CASH

Part VII

Supplemental Information.

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

DRAFT

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
	\$ 51,178		14			
TOTAL	\$ <u>51,178</u>					

DRAFT

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	\$ 1,453,635	\$ 1,270,171	\$ 183,464	\$
TOTAL	\$ <u>1,453,635</u>	\$ <u>1,270,171</u>	<u>\$ 183,464</u>	<u>\$ 0</u>

DRAFT

Federal Statements**Schedule A, Part II, Line 1(e)**

Description	Amount
OTHER	\$ 24,780
SC GENERAL ASSEMBLY CASH CONTRIBUTION	51,542,466
US DEPARTMENT OF HEALTH AND HUMAN CASH CONTRIBUTION	<u>11,338,840</u>
TOTAL	<u>\$ 62,906,086</u>

Schedule A, Part II, Line 8(e)

Description	Amount
TOTAL	\$ 51,178
	<u>\$ 51,178</u>

DRAFT