

Form **990**

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

2020

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.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

<p>B Check if applicable:</p> <p><input checked="" type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization Upstate Youth Development Foundation dba First Tee - Upstate South Carolina</p> <p>Doing business as The First Tee of the Upstate</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3515 Pelham Road 201</p> <p>City or town, state or province, country, and ZIP or foreign postal code Greenville, SC 29615</p> <p>F Name and address of principal officer: Michael Pius same as C above</p>	<p>D Employer identification number 56-2199252</p> <p>E Telephone number 864-395-0013</p> <p>G Gross receipts \$ 367,865.</p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</p> <p>H(c) Group exemption number ▶</p>
<p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p> <p>J Website: ▶ www.firstteepupstate.org</p> <p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p> <p>L Year of formation: 2000 M State of legal domicile: SC</p>		

Part I Summary

Activities & Governance	<p>1 Briefly describe the organization's mission or most significant activities: To provide youth programming that teaches core values and healthy habits through golf.</p> <p>2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p> <p>3 Number of voting members of the governing body (Part VI, line 1a) 3 17</p> <p>4 Number of independent voting members of the governing body (Part VI, line 1b) 4 17</p> <p>5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 6</p> <p>6 Total number of volunteers (estimate if necessary) 6 0</p> <p>7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.</p> <p>b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.</p>																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">297,414.</td> <td style="text-align: right;">262,885.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">71,329.</td> <td style="text-align: right;">53,281.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">1,663.</td> <td style="text-align: right;">1,673.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">370,406.</td> <td style="text-align: right;">317,839.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	297,414.	262,885.	9 Program service revenue (Part VIII, line 2g)	71,329.	53,281.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,663.	1,673.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	370,406.	317,839.							
	Prior Year	Current Year																								
8 Contributions and grants (Part VIII, line 1h)	297,414.	262,885.																								
9 Program service revenue (Part VIII, line 2g)	71,329.	53,281.																								
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,663.	1,673.																								
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.																								
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	370,406.	317,839.																								
Expenses	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</td> <td style="text-align: right;">183,584.</td> <td style="text-align: right;">205,169.</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 59,516.</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</td> <td style="text-align: right;">172,375.</td> <td style="text-align: right;">133,577.</td> </tr> <tr> <td>18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">355,959.</td> <td style="text-align: right;">338,746.</td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td style="text-align: right;">14,447.</td> <td style="text-align: right;">-20,907.</td> </tr> </tbody> </table>	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)	183,584.	205,169.	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 59,516.			17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	172,375.	133,577.	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	355,959.	338,746.	19 Revenue less expenses. Subtract line 18 from line 12	14,447.	-20,907.	
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)	183,584.	205,169.																								
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.																								
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 59,516.																										
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	172,375.	133,577.																								
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	355,959.	338,746.																								
19 Revenue less expenses. Subtract line 18 from line 12	14,447.	-20,907.																								
Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Beginning of Current Year</th> <th style="text-align: right;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">188,763.</td> <td style="text-align: right;">206,112.</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">9,287.</td> <td style="text-align: right;">39,797.</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td style="text-align: right;">179,476.</td> <td style="text-align: right;">166,315.</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	188,763.	206,112.	21 Total liabilities (Part X, line 26)	9,287.	39,797.	22 Net assets or fund balances. Subtract line 21 from line 20	179,476.	166,315.													
	Beginning of Current Year	End of Year																								
20 Total assets (Part X, line 16)	188,763.	206,112.																								
21 Total liabilities (Part X, line 26)	9,287.	39,797.																								
22 Net assets or fund balances. Subtract line 21 from line 20	179,476.	166,315.																								

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	<p>Signature of officer <i>SA</i></p> <p>J. William Strickland, Secretary Type or print name and title</p>	<p>11/13/21 Date</p>
Paid Preparer Use Only	<p>Print/Type preparer's name J William Strickland</p> <p>Firm's name ▶ J William Strickland PA</p> <p>Firm's address ▶ 3 Summit Trace Court Spartanburg, SC 29307</p>	<p>Preparer's signature <i>SA</i></p> <p>Date 11/13/21</p> <p>Firm's EIN ▶ 57-0989444</p> <p>Phone no. 864-591-5783</p>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
To positively impact the lives of young people by providing character education programs that promote core values and healthy habits through the game of golf.

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

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

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

4a (Code: _____) (Expenses \$ 182,900. including grants of \$ _____) (Revenue \$ 53,281.)
Golf Clinics for youth, including special programs for public schools and for physically handicapped and economically underprivileged youth in Spartanburg County and the South Carolina School for the Deaf and Blind.

4b (Code: _____) (Expenses \$ 18,602. including grants of \$ _____) (Revenue \$ _____)
Purchase, preparation and distribution of educational materials in support of life skills and physical skills training programs and events for students within school curriculum.

4c (Code: _____) (Expenses \$ 27,113. including grants of \$ _____) (Revenue \$ _____)
Purchase, preparation and distribution of educational materials in community outreach.

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

4e Total program service expenses **228,615.**