

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

2021
Open to Public Inspection**A For the 2021 calendar year, or tax year beginning** , **and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**GREATER SPARTANBURG MINISTRIES, INC**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

680 ASHEVILLE HIGHWAY

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SPARTANBURG**SC 29303****D** Employer identification number**57-0603712****E** Telephone number**864-585-9371****G** Gross receipts \$**325,303****F** Name and address of principal officer:**KEVIN KOGER****680 ASHEVILLE HIGHWAY****SPARTANBURG****SC 29303****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ 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:**GREATERSPARTANBURGMINISTRIES.ORG****H(c)** Group exemption number ▶**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other ▶**L** Year of formation: **1975****M** State of legal domicile: **SC****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE EMERGENCY ASSISTANCE WITH FOOD, CLOTHING, HEATING/COOLING ASSISTANCE. TO PROVIDE CHRISTIAN SPIRITUAL SUPPORT, INCLUDING EVANGELISM AND PRISON CHAPLAINCY.		
	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	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	6
	6 Total number of volunteers (estimate if necessary)	6	145
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,605
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	1,605
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	174,923	116,142
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	156,065	185,686
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,190	1,652
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-943	2,605
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	331,235	306,085
	14 Benefits paid to or for members (Part IX, column (A), line 4)	35,588	46,479
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)	149,928	159,063
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	154	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	96,853	89,088
	19 Revenue less expenses. Subtract line 18 from line 12	282,369	294,630
		48,866	11,455
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)	406,413	403,553
	22 Net assets or fund balances. Subtract line 21 from line 20	30,233	4,735
	376,180	398,818	

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

KEVIN KOGER

Type or print name and title

EXEC. DIR.

Paid Preparer Use Only

Print/Type preparer's name

STEVEN N BLANTON, CPA

Preparer's signature

STEVEN N BLANTON, CPA

Date

08/22/22Check ☐ if PTIN self-employed**P01264965**

Firm's name ▶

ELLIOTT & PAINTER, LLP

Firm's EIN ▶

20-0758852

Firm's address ▶

390 EAST HENRY STREET, SUITE 203**SPARTANBURG, SC 29302**

Phone no.

864-583-1476

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

Form 990 (2021) **GREATER SPARTANBURG MINISTRIES, INC 57-063712**Page **2****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 PROVIDE EMERGENCY ASSISTANCE WITH FOOD, CLOTHING, HEATING/COOLING ASSISTANCE. TO PROVIDE CHRISTIAN SPIRITUAL SUPPORT, INCLUDING EVANGELISM AND PRISON CHAPLAINCY.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 \$ **7,748** including grants of \$) (Revenue \$)
COUNSEL AND MINISTER TO POOR AND INCARCERATED.4b (Code:) (Expenses \$ **105,083** including grants of \$ **46,479**) (Revenue \$)
TO PROVIDE FOOD, HEATING/COOLING AND HOUSING ASSISTANCE TO THE NEEDY OR IN EMERGENCY SITUATIONS. FOOD CONSISTS OF DRY GROCERIES, FROZEN MEATS AND FRESH PRODUCE. HEATING/COOLING ASSISTANCE CONSISTS OF ASSISTANCE WITH ELECTRICITY FOR COOLING IN THE SUMMER AND ASSISTANCE WITH ELECTRICITY, KEROSENE, NATURAL GAS AND PROPANE IN THE WINTER. ASSISTED 3,044 FAMILIES OR 7,109 INDIVIDUALS.4c (Code:) (Expenses \$ **139,447** including grants of \$) (Revenue \$ **185,686**)
RESALE STORE PROVIDES SHOPPING OPPORTUNITIES FOR LOW INCOME INDIVIDUALS, PROVIDE INVENTORY FOR EMERGENCY CLOTHING NEEDS AND TO PROVIDE MONIES TO SUPPORT MINISTRIES. PROVIDED CLOTHING TO 200 FAMILIES OR 143 INDIVIDUALS.

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

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

4e Total program service expenses **252,278**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	3	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	6
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

	1a	8	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.		8		
b Enter the number of voting members included on line 1a, above, who are independent	1b	8		
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?			2	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?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	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?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	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			9	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?		
10b		
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	
12c	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?		
16b		

Section C. Disclosure

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

KEVIN KOGER
SPARTANBURG

680 ASHEVILLE HIGHWAY

SC 29303

864-585-9371

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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) KEVIN KOGER	40.00									
EXEC. DIR.	0.00			X				93,452	0	0
(2) MONICA BRYANT	0.00									
DIRECTOR	0.00	X						0	0	0
(3) BRIAN CANNON	0.00									
DIRECTOR	0.00	X						0	0	0
(4) VICKY CHARTIER	0.00									
DIRECTOR	0.00	X						0	0	0
(5) MARTHA FRYE	0.00									
DIRECTOR	0.00	X						0	0	0
(6) ANITA GIESER	0.00									
PRESIDENT	0.00	X		X				0	0	0
(7) FRANK LEE	0.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(8) KATHIE MCKENZIE	0.00									
FINANCE OFFICER	0.00	X		X				0	0	0
(9) TAMIDRA WILKINS	0.00									
DIRECTOR	0.00	X						0	0	0
(10)										
(11)										

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			
1b Subtotal								93,452		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								93,452		

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 **0**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		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? If "Yes," complete Schedule J for such individual

4		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? If "Yes," complete Schedule J for such person

5		X
----------	--	----------

Section B. Independent Contractors

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

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

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

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	26,349			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	89,793			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		116,142			
Program Service Revenue	2a SALE OF DONATED MERCHANDISE	Business Code	453310	185,686	185,686	
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		185,686			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,820			1,820
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales exps		168			
	c Gain or (loss)		-168			
	d Net gain or (loss)		-168	-168		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b Less: direct expenses					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses						
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		21,655				
b Less: cost of goods sold		19,050				
c Net income or (loss) from sales of inventory		2,605		2,605		
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		306,085	185,518	2,605	1,820	

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	46,479	46,479		
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	93,452	74,762	18,690	
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	53,442	53,442		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	12,169	10,739	1,430	
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	8,088		8,088	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	1,464		1,464	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	10,890	10,890		
12	Advertising and promotion	444	444		
13	Office expenses	6,782	5,423	1,359	
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, depletion, and amortization	15,668	12,534	3,134	
23	Insurance	15,505	12,889	2,616	
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	UTILITIES	12,049	9,639	2,410	
b	BANK CHARGES	5,449	5,366	83	
c	REPAIRS & MAINTENANCE	4,718	3,774	944	
d	GAS & TRUCK EXPENSES	4,540	4,540		
e	All other expenses	3,491	1,357	1,980	154
25	Total functional expenses. Add lines 1 through 24e	294,630	252,278	42,198	154
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 SheetCheck 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	82,441	1	75,802
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	644	8	914
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 465,860		
	b Less: accumulated depreciation	10b 293,882	10c 171,978	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	139,244	15	154,859
16 Total assets. Add lines 1 through 15 (must equal line 33)	406,413	16	403,553	
Liabilities	17 Accounts payable and accrued expenses	5,333	17	4,735
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	24,900	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		25	
	26 Total liabilities. Add lines 17 through 25	30,233	26	4,735
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	339,040	27	368,252
	28 Net assets with donor restrictions	37,140	28	30,566
	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	376,180	32	398,818
33 Total liabilities and net assets/fund balances	406,413	33	403,553	

Part XI Reconciliation of Net AssetsCheck 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	306,085
2	Total expenses (must equal Part IX, column (A), line 25)	2	294,630
3	Revenue less expenses. Subtract line 2 from line 1	3	11,455
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	376,180
5	Net unrealized gains (losses) on investments	5	11,183
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	398,818

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other MODIFIED CASH 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
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.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
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	3b	

SCHEDULE A
(Form 990)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

▶ **Attach to Form 990 or Form 990-EZ.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

GREATER SPARTANBURG MINISTRIES, INC

Employer identification number

57-0603712**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 organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2021

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	108,015	114,946	125,755	174,923	116,142	639,781
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	108,015	114,946	125,755	174,923	116,142	639,781
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						639,781

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	108,015	114,946	125,755	174,923	116,142	639,781
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,110	1,143	1,352	1,337	1,820	6,762
9 Net income from unrelated business activities, whether or not the business is regularly carried on	3,584	980			1,605	6,169
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	141,215	141,346	155,198			437,759
11 Total support. Add lines 7 through 10						1,090,471
12 Gross receipts from related activities, etc. (see instructions)					12	779,510
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	58.67 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	51.91 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 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—explain in Part VI). 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. 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 B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

SALE OF DONATED MERCHANDISE \$ 437,759

**Schedule B
(Form 990)****Schedule of Contributors**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.**2021**

Name of the organization

Employer identification number

GREATER SPARTANBURG MINISTRIES, INC**57-0603712**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ 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, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ 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 B (Form 990) (2021)

Name of organization

GREATER SPARTANBURG MINISTRIES, INC

Employer identification number
57-0603712**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	EMERGENCY FOOD AND SHELTER PROGRAM C/O UNITED WAY WORLDWIDE 701 N. FAIRFAX STREET, SUITE 310 ALEXANDRIA VA 22314-2064	\$ 26,349	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE DUKE ENERGY FOUNDATION P.O. BOX 1009 CHARLOTTE NC 28201-1009	\$ 8,685	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MARION & CINDY GRAMLING P.O. BOX 97 GRAMLING SC 29349	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	WESTMINISTER PRESBYTERIAN CHURCH 309 FERNWOOD DRIVE SPARTANBURG SC 29307	\$ 14,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**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

2021Open to Public
Inspection

Name of the organization

Employer identification number

GREATER SPARTANBURG MINISTRIES, INC**57-0603712****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 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule D (Form 990) 2021 **GREATER SPARTANBURG MINISTRIES, INC 57-0603712**Page **2****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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐ Yes ☐ No**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	137,463	78,634	63,991	64,606	57,677
b Contributions	6,025	48,025	4,000	4,000	
c Net investment earnings, gains, and losses	12,834	11,738	11,364	-3,957	7,540
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	1,464	934	721	658	610
g End of year balance	154,859	137,463	78,346	63,991	64,606

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

a Board designated or quasi-endowment ▶ 85.00 %

b Permanent endowment ▶ 15.00 %

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:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		79,014		79,014
b Buildings		277,837	212,139	65,698
c Leasehold improvements				
d Equipment		103,910	76,644	27,266
e Other		5,099	5,099	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				171,978

Schedule D (Form 990) 2021

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) SPARTANBURG COUNTY FOUNDATION ACCT.	154,859
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	154,859

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

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	334,855
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	11,184
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	19,050
e	Add lines 2a through 2d	2e	30,234
3	Subtract line 2e from line 1	3	304,621
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	1,464
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,464
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	306,085

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	312,216
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	19,050
e	Add lines 2a through 2d	2e	19,050
3	Subtract line 2e from line 1	3	293,166
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	1,464
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,464
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	294,630

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 V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

THE ORGANIZATION INTENDS TO USE THE INCREASE IN VALUE OF ITS ENDOWMENT TO SUPPORT THE OPERATIONS OF THE ORGANIZATION AND FUND CAPITAL IMPROVEMENTS AND MAJOR REPAIRS WHEN NEEDED.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

MARKETPLACE COSTS OF SALES \$ 19,050

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

MARKETPLACE COSTS OF SALES \$ 19,050

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2021**Open to Public
Inspection**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.Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number
57-0603712**GREATER SPARTANBURG MINISTRIES, INC****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) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

Schedule I (Form 990) (2021) **GREATER SPARTANBURG MINISTRIES, INC 57-0603712**Page **2****Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 FOOD ASSISTANCE	6850	15,976			
2 UTILITY ASSISTANCE	224	22,313			
3 RENT ASSISTANCE	35	8,190			
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS****THE ORGANIZATION PROVIDES ASSISTANCE DIRECTLY TO THE PROVIDERS OF SERVICES****AFTER DETERMINING THE ELIGIBILITY AND THE NEED OF THE RECIPIENT. NO FUNDS****ARE PROVIDED DIRECTLY TO THE RECIPIENT OF THE ASSISTANCE.**

**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

2021Open to Public
Inspection

Name of the organization

GREATER SPARTANBURG MINISTRIES, INC

Employer identification number

57-0603712

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE MEMBERS OF THE BOARD OF DIRECTORS RECEIVED AN ELECTRONIC COPY OF THE
FINAL FORM 990 TO REVIEW AND COMMENT ON AT THE BOARD MEETING PRIOR TO ITS
FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
DIRECTORS AND STAFF ARE REQUIRED TO SUBMIT AN ANNUAL DISCLOSURE FORM ON
WHICH THEY STATE THAT THEY UNDERSTAND THE IMPLICATIONS OF THE POLICY, STATE
THAT THEY EITHER HAVE NO CONFLICT OF INTEREST TO REPORT OR REPORT ANY
CONFLICTS. NO DIRECTOR HAVING AN INTEREST IN AN ORGANIZATION WITH WHOM THE
BOARD IS CONSIDERING A GRANT REQUEST OR BUSINESS CONTRACT IS ALLOWED TO
VOTE OR PARTICIPATE IN THE DISCUSSION ON SUCH MATTER AND MUST EXCUSE
THEMSELVES FROM THE MEETING DURING THE DISCUSSION AND VOTE. THESE INSTANCES
ARE REQUIRED TO BE NOTED IN THE MINUTES OF THE BOARD MEETINGS AT WHICH THEY
OCCUR.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
EXECUTIVE DIRECTOR'S SALARY IS DETERMINED ANNUALLY BY THE BOARD PRESIDENT
AND PERSONNEL COMMITTEE. SALARY IS BASED ON COMPARABLE SALARIES AT OTHER
NON-PROFITS AND IS PART OF ANNUAL BUDGET SUBMITTED TO THE BOARD FOR
APPROVAL.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
COPIES OF GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, FINANCIAL
STATEMENTS AND 990'S ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

GREATER SPARTANBURG MINISTRIES, INC

Employer identification number

57-0603712

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

MARKETPLACE COSTS OF SALES \$ 19,050

MARKETPLACE COSTS OF SALES \$ -19,050

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

For calendar year 2021 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

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c) (3) <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	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions) GREATER SPARTANBURG MINISTRIES, INC Number, street, and room or suite no. If a P.O. box, see instructions. 680 ASHEVILLE HIGHWAY City or town, state or province, country, and ZIP or foreign postal code SPARTANBURG SC 29303	D Employer identification number 57-0603712 E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year ▶ 403,553	
G Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input checked="" type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			
H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) ▶ 1			
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 type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶			
L The books are in care of ▶ KEVIN KOGER		Telephone number ▶ 864-585-9371	

Part I Total Unrelated Business Taxable income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	2,605
2 Reserved	2	
3 Add lines 1 and 2	3	2,605
4 Charitable contributions (see instructions for limitation rules)	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	2,605
6 Deduction for net operating loss. See instructions	6	0
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	2,605
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	1,605

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	161
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	161

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2021)

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		161
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		161
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		
6a Payments: A 2020 overpayment credited to 2021	6a		
b 2021 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 <input type="checkbox"/> 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		161
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 2022 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2021 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		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? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year		\$
4 Enter available pre-2018 NOL carryovers here		\$
5 Post-2017 NOL carryovers. Enter available Business Activity Code and 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	
	\$	
	\$	
	\$	
	\$	
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.				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer	Date	Title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STEVEN N BLANTON, CPA	STEVEN N BLANTON, CPA	08/22/22		
	Firm's name	Firm's EIN			
	ELLIOTT & PAINTER, LLP			20-0758852	
	390 EAST HENRY STREET, SUITE 203				
	Firm's address			Phone no	
	SPARTANBURG, SC 29302			864-583-1476	

Form **990-T** (2021)

**SCHEDULE A
(Form 990-T)**Department of the Treasury
Internal Revenue Service**Unrelated Business Taxable Income
From an Unrelated Trade or Business**▶ Go to www.irs.gov/Form990T for instructions and the latest information.

OMB No. 1545-0047

2021Open to Public Inspection for
501(c)(3) Organizations Only

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

A Name of the organization GREATER SPARTANBURG MINISTRIES, INC	B Employer identification number 57-0603712
C Unrelated business activity code (see instructions) ▶ 448000	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ UNRELATED BUSINESS ACTIVITY

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales <u>21,655</u>			
b Less returns and allowances _____ c Balance ▶	1c <u>21,655</u>		
2 Cost of goods sold (Part III, line 8)	2 <u>19,050</u>		
3 Gross profit. Subtract line 2 from line 1c	3 <u>2,605</u>		<u>2,605</u>
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 <u>2,605</u>		<u>2,605</u>

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	<u>2,605</u>
17 Deduction for net operating loss. See instructions	17	
18 Unrelated business taxable income. Subtract line 17 from line 16	18	<u>2,605</u>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods SoldEnter method of inventory valuation **FIFO** **COST METHOD**

1	Inventory at beginning of year	1	644
2	Purchases	2	7,143
3	Cost of labor	3	12,177
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	19,964
7	Inventory at end of year	7	914
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	19,050
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 checked="" 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)				
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)				

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)				
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)				
11 Total dividends-received deductions included in line 10				

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization			
		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	6. Deductions directly connected with income in column 5
(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 ▶**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 columns 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 ▶**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

Schedule A (Form 990-T) 2021

Part IX Advertising Income**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	
B	
C	
D	

Enter amounts for each periodical listed above in the corresponding column.

2 Gross advertising income

A	B	C	D

a Add columns A through D. Enter here and on Part I, line 11, column (A)**3** Direct advertising costs by periodical

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B)

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8

5 Readership costs**6** Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1

Part XI Supplemental Information (see instructions)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021Attachment
Sequence No. **179**

Name(s) shown on return

GREATER SPARTANBURG MINISTRIES, INCIdentifying number
57-0603712

Business or activity to which this form relates

INDIRECT DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	15,667

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment; use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	15,667
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2021)
THERE ARE NO AMOUNTS FOR PAGE 2

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
52	GE Stove & Hood	12/31/82	487			487	10 MO S/L	487	0
53	GE Dishwasher	12/31/82	313			313	10 MO S/L	313	0
75	Bldg - Asheville Hwy	12/31/82	115,924			115,924	40 MO S/L	111,577	2,898
76	Warehouse	12/31/84	17,023			17,023	40 MO S/L	15,537	426
77	Outreach Building	2/09/87	36,330			36,330	40 MO S/L	30,425	908
88	GSC Building	8/30/89	46,325			46,325	40 MO S/L	36,480	1,159
89	Emergency Fire Door	6/24/92	1,550			1,550	40 MO S/L	1,109	38
90	Air Conditioner	7/31/98	1,590			1,590	40 MO S/L	894	40
91	Door	10/12/98	500			500	40 MO S/L	278	13
93	Paving	4/30/82	4,169			4,169	10 MO S/L	4,169	0
95	Land	12/31/82	79,014			79,014	0 -- Land	0	0
96	Rollup Door	2/28/01	514			514	10 MO S/L	514	0
98	Outreach Building Improvements	7/01/02	1,637			1,637	40 MO S/L	757	41
99	1999 Isuzu Lift Gate	5/02/02	17,825			17,825	5 MO S/L	17,825	0
100	Sign	7/17/06	1,427			1,427	5 MO S/L	1,427	0
101	Banner	9/29/06	541			541	5 MO S/L	541	0
102	A/C Unit	8/17/07	2,145			2,145	7 MO S/L	2,145	0
103	Heat Pump	11/27/07	4,595			4,595	7 MO S/L	4,595	0
104	Fence	8/17/07	930			930	7 MO S/L	930	0
106	2 - 19.7 Artic Freezer Chests	11/23/09	1,588			1,588	10 MO S/L	1,588	0
107	SEER 3 1/2 ton Heat Pump	12/11/09	5,095			5,095	7 MO S/L	5,095	0
109	Signs	8/20/10	1,644			1,644	5 MO S/L	1,644	0
110	Bldg Improvements	8/20/10	14,202			14,202	40 MO S/L	3,669	355
111	Bldg Improvements	9/03/10	1,500			1,500	40 MO S/L	388	37
112	Bldg Improvements	10/06/10	675			675	40 MO S/L	173	17
113	Bldg Improvements	12/03/10	1,800			1,800	40 MO S/L	454	45
114	Bldg Improvements	4/27/10	1,371			1,371	40 MO S/L	366	34
115	Building Improvements	1/07/11	1,000			1,000	40 MO S/L	250	25
116	Building Improvements	1/13/11	1,256			1,256	40 MO S/L	314	31
118	Kelvinator Freezer Chest	3/14/13	857			857	10 MO S/L	671	86
119	Truc T-72 3 Refrigerator	12/16/13	4,414			4,414	10 MO S/L	3,090	441
120	Walk-In Freezer	6/04/15	38,641			38,641	10 MO S/L	21,575	3,864
121	Lighting System	12/06/17	4,343			4,343	40 MO S/L	335	108
122	Coleman 3.5 ton 14 Seer AC Unit	2/28/18	6,390			6,390	7 MO S/L	2,586	913
123	30 gallon Water Heater	11/09/18	1,519			1,519	7 MO S/L	470	217
124	Rail Gate on Truck	8/09/18	8,248			8,248	5 MO S/L	3,986	1,650
125	2003 Toyota Highlander	12/31/18	500			500	5 MO S/L	200	100
126	Dell Computer	3/11/19	1,468			1,468	5 MO S/L	538	294
127	Construction in Progress	3/31/20	26,457			26,457	39 MO S/L	509	678
128	1993 Jeep Cherokee - Donated	9/01/20	3,780			3,780	5 MO S/L	252	756
129	3 Door Refrigerator - Food Pantry	3/01/21	3,562			3,562	7 MO S/L	0	424
130	Canopy Door for Food Pantry	3/06/20	2,710			2,710	39 MO S/L	58	69
Total Other Depreciation			<u>465,859</u>			<u>465,859</u>		<u>278,214</u>	<u>15,667</u>
Total ACRS and Other Depreciation			<u>465,859</u>			<u>465,859</u>		<u>278,214</u>	<u>15,667</u>
Grand Totals			465,859			465,859		278,214	15,667
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>465,859</u>			<u>465,859</u>		<u>278,214</u>	<u>15,667</u>

Asset	Description	Date In Service	Cost	Basis for Depr	SC Prior	SC Current	Federal Current	Difference Fed - SC
Prior MACRS:								
120	Walk-In Freezer	6/04/15	38,641	38,641	33,468	3,449	3,864	415
			38,641	38,641	33,468	3,449	3,864	415
Other Depreciation:								
52	GE Stove & Hood	12/31/82	0	0	0	0	0	0
53	GE Dishwasher	12/31/82	0	0	0	0	0	0
75	Bldg - Asheville Hwy	12/31/82	0	0	0	0	2,898	2,898
76	Warehouse	12/31/84	0	0	0	0	426	426
77	Outreach Building	2/09/87	0	0	0	0	908	908
88	GSC Building	8/30/89	0	0	0	0	1,159	1,159
89	Emergency Fire Door	6/24/92	0	0	0	0	38	38
90	Air Conditioner	7/31/98	0	0	0	0	40	40
91	Door	10/12/98	0	0	0	0	13	13
93	Paving	4/30/82	0	0	0	0	0	0
95	Land	12/31/82	0	0	0	0	0	0
96	Rollup Door	2/28/01	0	0	0	0	0	0
98	Outreach Building Improvements	7/01/02	0	0	0	0	41	41
99	1999 Isuzu Lift Gate	5/02/02	0	0	0	0	0	0
100	Sign	7/17/06	1,427	1,427	1,427	0	0	0
101	Banner	9/29/06	541	541	541	0	0	0
102	A/C Unit	8/17/07	2,145	2,145	2,145	0	0	0
103	Heat Pump	11/27/07	4,595	4,595	4,595	0	0	0
104	Fence	8/17/07	930	930	930	0	0	0
106	2 - 19.7 Artic Freezer Chests	11/23/09	1,588	1,588	1,588	0	0	0
107	SEER 3 1/2 ton Heat Pump	12/11/09	5,095	5,095	5,095	0	0	0
109	Signs	8/20/10	1,644	1,644	1,644	0	0	0
110	Bldg Improvements	8/20/10	14,202	14,202	3,669	355	355	0
111	Bldg Improvements	9/03/10	1,500	1,500	388	37	37	0
112	Bldg Improvements	10/06/10	675	675	173	17	17	0
113	Bldg Improvements	12/03/10	1,800	1,800	454	45	45	0
114	Bldg Improvements	4/27/10	1,371	1,371	366	34	34	0
115	Building Improvements	1/07/11	1,000	1,000	250	25	25	0
116	Building Improvements	1/13/11	1,256	1,256	314	31	31	0
118	Kelvinator Freezer Chest	3/14/13	857	857	671	86	86	0
119	True T-72 3 Refrigerator	12/16/13	4,414	4,414	3,090	441	441	0
121	Lighting System	12/06/17	4,343	4,343	335	108	108	0
122	Coleman 3.5 ton 14 Seer AC Unit	2/28/18	6,390	6,390	2,586	913	913	0
123	30 gallon Water Heater	11/09/18	1,519	1,519	470	217	217	0
124	Rail Gate on Truck	8/09/18	8,248	8,248	3,986	1,650	1,650	0
125	2003 Toyota Highlander	12/31/18	500	500	200	100	100	0
126	Dell Computer	3/11/19	1,468	1,468	538	294	294	0
127	Construction in Progress	3/31/20	26,457	26,457	509	678	678	0
128	1993 Jeep Cherokee - Donated	9/01/20	3,780	3,780	252	756	756	0
129	3 Door Refrigerator - Food Pantry	3/01/21	3,562	3,562	0	424	424	0
130	Canopy Door for Food Pantry	3/06/20	2,710	2,710	58	69	69	0
Total Other Depreciation			104,017	104,017	36,274	6,280	11,803	5,523
Total ACRS and Other Depreciation			104,017	104,017	36,274	6,280	11,803	5,523
Grand Totals			142,658	142,658	69,742	9,729	15,667	5,938
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			142,658	142,658	69,742	9,729	15,667	5,938

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
120	Walk-In Freezer	6/04/15	38,641		X	19,320	7 HY 200DB	36.055	1,724
121	Lighting System	12/06/17	4,343		X	0	5 HY 200DB	4.343	0
			<u>42,984</u>			<u>19,320</u>		<u>40.398</u>	<u>1,724</u>
Other Depreciation:									
52	GE Stove & Hood	12/31/82	0			0	0 HY	0	0
53	GE Dishwasher	12/31/82	0			0	0 HY	0	0
75	Bldg - Asheville Hwy	12/31/82	0			0	0 HY	0	0
76	Warehouse	12/31/84	0			0	0 HY	0	0
77	Outreach Building	2/09/87	0			0	0 HY	0	0
88	GSC Building	8/30/89	0			0	0 HY	0	0
89	Emergency Fire Door	6/24/92	0			0	0 HY	0	0
90	Air Conditioner	7/31/98	0			0	0 HY	0	0
91	Door	10/12/98	0			0	0 HY	0	0
93	Paving	4/30/82	0			0	0 HY	0	0
95	Land	12/31/82	0			0	0 HY	0	0
96	Rollup Door	2/28/01	0			0	0 HY	0	0
98	Outreach Building Improvements	7/01/02	0			0	0 HY	0	0
99	1999 Isuzu Lift Gate	5/02/02	0			0	0 HY	0	0
100	Sign	7/17/06	0			0	0 HY	0	0
101	Banner	9/29/06	0			0	0 HY	0	0
102	A/C Unit	8/17/07	0			0	0 HY	0	0
103	Heat Pump	11/27/07	0			0	0 HY	0	0
104	Fence	8/17/07	0			0	0 HY	0	0
106	2 - 19.7 Artic Freezer Chests	11/23/09	0			0	0 HY	0	0
107	SEER 3 1/2 ton Heat Pump	12/11/09	0			0	0 HY	0	0
109	Signs	8/20/10	0			0	0 HY	0	0
110	Bldg Improvements	8/20/10	0			0	0 HY	0	0
111	Bldg Improvements	9/03/10	0			0	0 HY	0	0
112	Bldg Improvements	10/06/10	0			0	0 HY	0	0
113	Bldg Improvements	12/03/10	0			0	0 HY	0	0
114	Bldg Improvements	4/27/10	0			0	0 HY	0	0
115	Building Improvements	1/07/11	0			0	0 HY	0	0
116	Building Improvements	1/13/11	0			0	0 HY	0	0
118	Kelvinator Freezer Chest	3/14/13	0			0	0 HY	0	0
119	True T-72 3 Refrigerator	12/16/13	0			0	0 HY	0	0
122	Coleman 3.5 ton 14 Seer AC Unit	2/28/18	0			0	0 HY	0	0
123	30 gallon Water Heater	11/09/18	0			0	0 HY	0	0
124	Rail Gate on Truck	8/09/18	0			0	0 HY	0	0
125	2003 Toyota Highlander	12/31/18	0			0	0 HY	0	0
126	Dell Computer	3/11/19	0			0	0 HY	0	0
127	Construction in Progress	3/31/20	0			0	0 HY	0	0
128	1993 Jeep Cherokee - Donated	9/01/20	0			0	0 HY	0	0
129	3 Door Refrigerator - Food Pantry	3/01/21	0			0	0 HY	0	0
130	Canopy Door for Food Pantry	3/06/20	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		42,984			19,320		40.398	1,724
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>42,984</u>			<u>19,320</u>		<u>40.398</u>	<u>1,724</u>

There are no assets that meet the criteria of this report

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Other Depreciation:					
52	GE Stove & Hood	12/31/82	487	0	0
53	GE Dishwasher	12/31/82	313	0	0
75	Bldg - Asheville Hwy	12/31/82	115,924	1,449	0
76	Warehouse	12/31/84	17,023	425	0
77	Outreach Building	2/09/87	36,330	908	0
88	GSC Building	8/30/89	46,325	1,158	0
89	Emergency Fire Door	6/24/92	1,550	39	0
90	Air Conditioner	7/31/98	1,590	40	0
91	Door	10/12/98	500	12	0
93	Paving	4/30/82	4,169	0	0
95	Land	12/31/82	79,014	0	0
96	Rollup Door	2/28/01	514	0	0
98	Outreach Building Improvements	7/01/02	1,637	41	0
99	1999 Isuzu Lift Gate	5/02/02	17,825	0	0
100	Sign	7/17/06	1,427	0	0
101	Banner	9/29/06	541	0	0
102	A/C Unit	8/17/07	2,145	0	0
103	Heat Pump	11/27/07	4,595	0	0
104	Fence	8/17/07	930	0	0
106	2 - 19.7 Artic Freezer Chests	11/23/09	1,588	0	0
107	SEER 3 1/2 ton Heat Pump	12/11/09	5,095	0	0
109	Signs	8/20/10	1,644	0	0
110	Bldg Improvements	8/20/10	14,202	355	0
111	Bldg Improvements	9/03/10	1,500	38	0
112	Bldg Improvements	10/06/10	675	17	0
113	Bldg Improvements	12/03/10	1,800	45	0
114	Bldg Improvements	4/27/10	1,371	34	0
115	Building Improvements	1/07/11	1,000	25	0
116	Building Improvements	1/13/11	1,256	32	0
118	Kelvinator Freezer Chest	3/14/13	857	86	0
119	True T-72 3 Refrigerator	12/16/13	4,414	442	0
120	Walk-In Freezer	6/04/15	38,641	3,864	862
121	Lighting System	12/06/17	4,343	109	0
122	Coleman 3.5 ton 14 Seer AC Unit	2/28/18	6,390	913	0
123	30 gallon Water Heater	11/09/18	1,519	217	0
124	Rail Gate on Truck	8/09/18	8,248	1,649	0
125	2003 Toyota Highlander	12/31/18	500	100	0
126	Dell Computer	3/11/19	1,468	294	0
127	Construction in Progress	3/31/20	26,457	679	0
128	1993 Jeep Cherokee - Donated	9/01/20	3,780	756	0
129	3 Door Refrigerator - Food Pantry	3/01/21	3,562	509	0
130	Canopy Door for Food Pantry	3/06/20	2,710	70	0
Total Other Depreciation			<u>465,859</u>	<u>14,306</u>	<u>862</u>
Total ACRS and Other Depreciation			<u>465,859</u>	<u>14,306</u>	<u>862</u>
Grand Totals			<u>465,859</u>	<u>14,306</u>	<u>862</u>

Asset	Description	Date In Service	Cost	SC
Other Depreciation:				
52	GE Stove & Hood	12/31/82	0	0
53	GE Dishwasher	12/31/82	0	0
75	Bldg - Asheville Hwy	12/31/82	0	0
76	Warehouse	12/31/84	0	0
77	Outreach Building	2/09/87	0	0
88	GSC Building	8/30/89	0	0
89	Emergency Fire Door	6/24/92	0	0
90	Air Conditioner	7/31/98	0	0
91	Door	10/12/98	0	0
93	Paving	4/30/82	0	0
95	Land	12/31/82	0	0
96	Rollup Door	2/28/01	0	0
98	Outreach Building Improvements	7/01/02	0	0
99	1999 Isuzu Lift Gate	5/02/02	0	0
100	Sign	7/17/06	1,427	0
101	Banner	9/29/06	541	0
102	A/C Unit	8/17/07	2,145	0
103	Heat Pump	11/27/07	4,595	0
104	Fence	8/17/07	930	0
106	2 - 19.7 Artic Freezer Chests	11/23/09	1,588	0
107	SEER 3 1/2 ton Heat Pump	12/11/09	5,095	0
109	Signs	8/20/10	1,644	0
110	Bldg Improvements	8/20/10	14,202	355
111	Bldg Improvements	9/03/10	1,500	38
112	Bldg Improvements	10/06/10	675	17
113	Bldg Improvements	12/03/10	1,800	45
114	Bldg Improvements	4/27/10	1,371	34
115	Building Improvements	1/07/11	1,000	25
116	Building Improvements	1/13/11	1,256	32
118	Kelvinator Freezer Chest	3/14/13	857	86
119	True T-72.3 Refrigerator	12/16/13	4,414	442
120	Walk-In Freezer	6/04/15	38,641	1,724
121	Lighting System	12/06/17	4,343	109
122	Coleman 3.5 ton 14 Seer AC Unit	2/28/18	6,390	913
123	30 gallon Water Heater	11/09/18	1,519	217
124	Rail Gate on Truck	8/09/18	8,248	1,649
125	2003 Toyota Highlander	12/31/18	500	100
126	Dell Computer	3/11/19	1,468	294
127	Construction in Progress	3/31/20	26,457	679
128	1993 Jeep Cherokee - Donated	9/01/20	3,780	756
129	3 Door Refrigerator - Food Pantry	3/01/21	3,562	509
130	Canopy Door for Food Pantry	3/06/20	2,710	70
Total Other Depreciation			<u>142,658</u>	<u>8,094</u>
Total ACRS and Other Depreciation			<u>142,658</u>	<u>8,094</u>
Grand Totals			<u>142,658</u>	<u>8,094</u>

Form **990-T****Business Income Activity Summary****2021**

Name

GREATER SPARTANBURG MINISTRIES, INC

Taxpayer Identification Number

57-0603712**Business Activity Income (and allocation of Prior-2018 NOL)**

A. Total Pre-2018 Net Operating Losses Carried Forward **N/A** A. _____
 B. Total Pre-2018 Net Operating Loss allocated to Sch A activities B. _____
 C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6 C. _____
 D. Pre-2018 Applied (Sum of B and C) D. _____
 E. Pre-2018 Remaining (Line A minus Line D) E. _____
 F. Pre-2018 Net Operating Losses Expiring this Year F. _____
 G. Pre-2018 Net Operating Losses Carried Forward G. _____

Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1. UNRELATED BUSINESS ACTIVITY	448000	1. 2,605	
2. _____		2. _____	
3. _____		3. _____	
4. _____		4. _____	
5. _____		5. _____	
6. _____		6. _____	
7. _____		7. _____	
8. _____		8. _____	
9. _____		9. _____	
10. _____		10. _____	
11. _____		11. _____	
12. _____		12. _____	
13. _____		13. _____	
14. _____		14. _____	
15. All other revenue _____		15. _____	
16. Total taxable income _____		16. 2,605	

Business Activity Losses

Unrelated Business Income Activity with Losses	Code	Current Year Loss
1. _____		1. _____
2. _____		2. _____
3. _____		3. _____
4. _____		4. _____
5. All other activities _____		5. _____
6. Totals _____		6. _____

Form **990****Two Year Comparison Report****2020 & 2021**

For calendar year 2021, or tax year beginning

, ending

Name

Taxpayer Identification Number

GREATER SPARTANBURG MINISTRIES, INC**57-0603712**

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	1. 126,418	89,793	-36,625
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3. 48,505	26,349	-22,156
	4. Program service revenue	4. 156,065	185,686	29,621
	5. Investment income	5. 1,337	1,820	483
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. -147	-168	-21
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10. -943	2,605	3,548
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 331,235	306,085	-25,150
Expenses	13. Grants and similar amounts paid	13. 35,588	46,479	10,891
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 89,955	93,452	3,497
	16. Salaries, other compensation, and employee benefits	16. 59,973	65,611	5,638
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 19,759	20,442	683
	19. Occupancy, rent, utilities, and maintenance	19.		
	20. Depreciation and Depletion	20. 14,559	15,668	1,109
	21. Other expenses	21. 62,535	52,978	-9,557
	22. Total expenses. Add lines 13 through 21	22. 282,369	294,630	12,261
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 48,866	11,455	-37,411
Other Information	24. Total exempt revenue	24. 331,235	306,085	-25,150
	25. Total unrelated revenue	25. -943	2,605	3,548
	26. Total excludable revenue	26. 157,255	187,338	30,083
	27. Total assets	27. 406,413	403,553	-2,860
	28. Total liabilities	28. 30,233	4,735	-25,498
	29. Retained earnings	29. 376,180	398,818	22,638
	30. Number of voting members of governing body	30. 8	8	
	31. Number of independent voting members of governing body	31. 8	8	
	32. Number of employees	32. 4	6	
	33. Number of volunteers	33. 180	145	

Form **990T****Two Year Comparison Report****2020 & 2021**

For calendar year 2021, or tax year beginning

, ending

Name

Taxpayer Identification Number

GREATER SPARTANBURG MINISTRIES, INC**57-0603712**

		2020		2021		Differences
		2020	2021	2020	2021	
Business Taxable Income	1. Number of unrelated business activities for this return	1.	1	1	1	
	2. Unrelated business taxable income from all trades	2.		2,605	2,605	2,605
	3. Charitable contributions	3.				
	4. Section 199A deduction (trusts only)	4.				
	5. Taxable income before NOL loss	5.		2,605	2,605	2,605
	6. Net operating loss (pre-2018)	6.				
	7. Specific deduction	7.		1,000	1,000	1,000
	8. Unrelated business taxable income.	8.		1,605	1,605	1,605
Tax & Credits	9. Income tax (corporate or trust)	9.		161	161	161
	10. Proxy tax	10.				
	11. Other taxes	11.				
	12. Total taxes	12.		161	161	161
	13. Other credits	13.				
	14. General business credit	14.				
	15. Credit for prior year minimum tax	15.				
	16. Total credits	16.				
	17. Net tax after credits	17.		161	161	161
	18. Recapture taxes and 965 tax	18.				
	19. Total Taxes	19.		161	161	161
Due/Refund	20. Prior year overpayment and estimated tax payments	20.				
	21. Payment made with extension	21.				
	22. Backup withholding and foreign withholding	22.				
	23. Other payments	23.				
	24. Total payments	24.				
	25. Balance due/(Overpayment)	25.		161	161	161
	26. Overpayment applied to next year	26.				
	27. Penalties	27.				
	28. Total due/(Refund)	28.		161	161	161
	29. Activity Losses NOL (Post-2017)	29.	-943			943

Form 990	Tax Return History	2021
Name GREATER SPARTANBURG MINISTRIES, INC		Employer Identification Number 57-0603712

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants	108,015	114,946	125,755	174,923	116,142	
Memberships dues						
Program service revenue	141,215	141,346	155,198	156,065	185,686	
Capital gain or loss	-257	-258	-248	-147	-168	
Investment income	1,110	1,143	1,352	1,337	1,820	
Fundraising revenue (income/loss)	2,672	1,597	1,973			
Gaming revenue (income/loss)						
Other revenue	912	-617	-8,356	-943	2,605	
Total revenue	253,667	258,157	275,674	331,235	306,085	
Grants and similar amounts paid	21,758	37,892	40,442	35,588	46,479	
Benefits paid to or for members						
Compensation of officers, etc.	80,925	84,215	89,955	89,955	93,452	
Other compensation	49,082	55,643	51,988	59,973	65,611	
Professional fees	20,057	17,945	23,285	19,759	20,442	
Occupancy costs						
Depreciation and depletion	11,224	12,496	13,837	14,559	15,668	
Other expenses	54,478	49,229	57,238	62,535	52,978	
Total expenses	237,524	257,420	276,745	282,369	294,630	
Excess or (Deficit)	16,143	737	-1,071	48,866	11,455	
Total exempt revenue	253,667	258,157	275,674	331,235	306,085	
Total unrelated revenue	912	-617	-8,356	-943	2,605	
Total excludable revenue	144,740	143,828	158,275	157,255	187,338	
Total Assets	311,344	306,622	315,222	406,413	403,553	
Total Liabilities	3,835	2,860	2,235	30,233	4,735	
Net Fund Balances	307,509	303,762	312,987	376,180	398,818	

Form **990T**

Tax Return History

2021

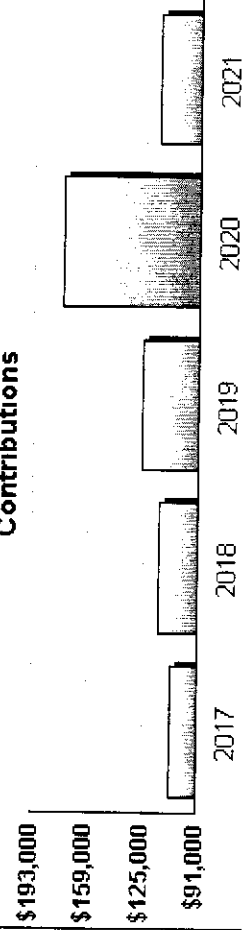
Name

GREATER SPARTANBURG MINISTRIES, INCEmployer Identification Number
57-0603712

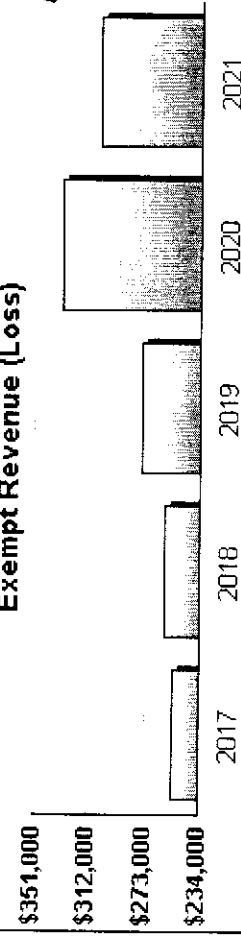
* Income shown net of expenses

	2017	2018	2019	2020	2021	2022
Business activity profit/loss	912	-617	-8,356			
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.	912	-617	-8,356		2,605	
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

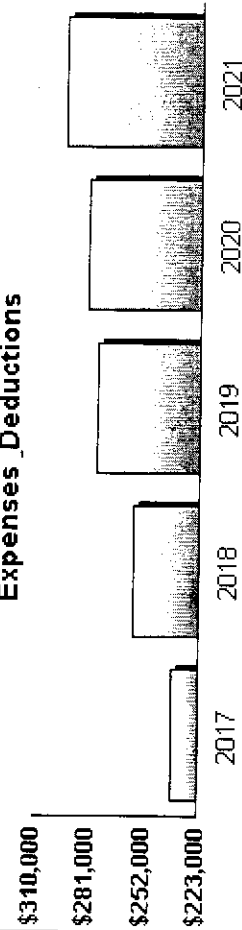
Contributions



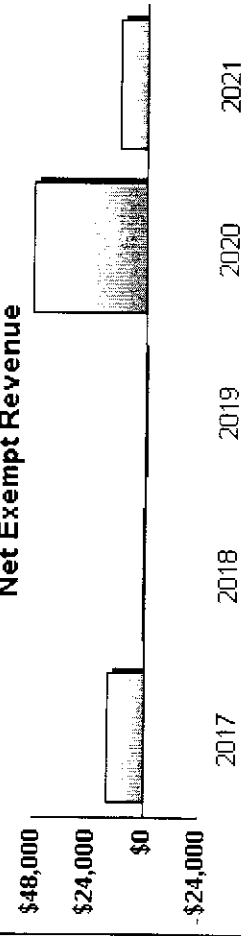
Exempt Revenue (Loss)



Expenses Deductions

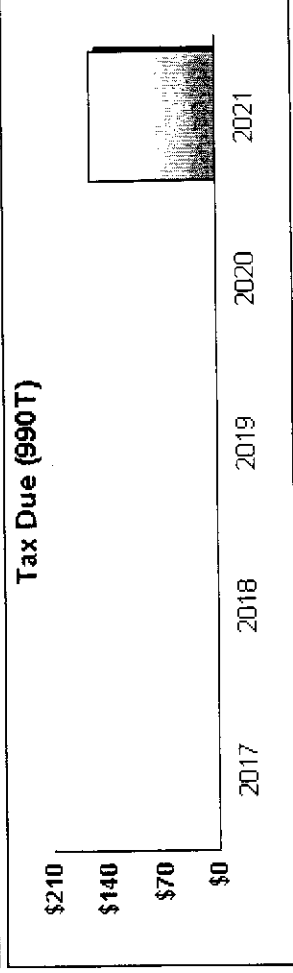
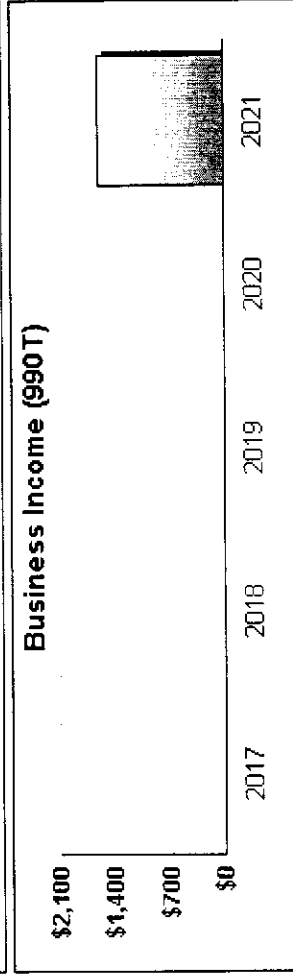
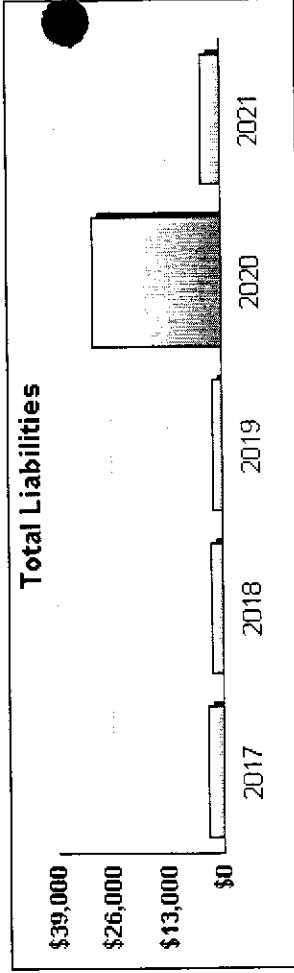
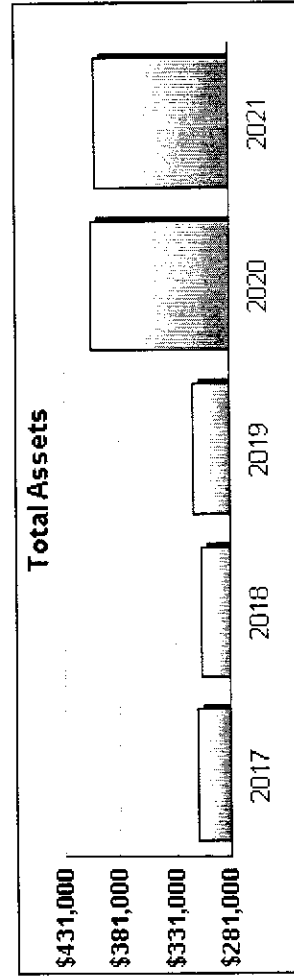


Net Exempt Revenue



Form 990T	Tax Return History		2021
Name		Employer Identification Number	
GREATER SPARTANBURG MINISTRIES, INC		57-0603712	

	2017	2018	2019	2020	2021	2022
Other deductions						
Net income (first activity, year 2019 & prior)	912	-617	-8,356		2,605	
UBTI from all trades	912	0	0	0	2,605	
Charitable contributions						
Net operating loss deduction						
Specific deduction	1,000				1,000	
Section 199A deduction (trusts)						
Income after deductions					1,605	
Income tax (corporate or trust)					161	
Other taxes						
Total taxes					161	
General business credit						
Other credits						
Net tax after credits					161	
Estimated tax payments						
Other payments						
Balance due/Overpayment					161	



Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
BANK	\$					
			14			
TOTAL	\$					
			0			

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT LABOR	\$ 10,890	\$ 10,890	\$	\$
TOTAL	\$ 10,890	\$ 10,890	\$ 0	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
TELEPHONE	\$ 2,088	\$ 1,357	\$ 731	\$ 104
MISCELLANEOUS	1,353		1,249	50
TAXES & LICENSES	50			
TOTAL	\$ 3,491	\$ 1,357	\$ 1,980	\$ 154

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
LESS THAN \$5,000 INDIVIDUAL EMERGENCY FOOD AND SHELTER PROGRAM CASH CONTRIBUTION	\$ 57,108
THE DUKE ENERGY FOUNDATION CASH CONTRIBUTION	26,349
MARION & CINDY GRAMLING CASH CONTRIBUTION	8,685
WESTMINISTER PRESBYTERIAN CHURCH CASH CONTRIBUTION	10,000
TOTAL	14,000
	<u>\$ 116,142</u>

Schedule A, Part II, Line 8(e)

Description	Amount
BANK SPTBG. CO. FOUNDATION	\$ 1,820
TOTAL	<u>\$ 1,820</u>

Schedule A, Part II, Line 9(e)

Description	Amount
BANQUET MARKET PLACE	\$ 2,605
LESS: DEDUCTIONS	<u>-1,000</u>
TOTAL	<u>\$ 1,605</u>

Federal Statements

Schedule A, Part II, Line 12 - Current year

Description	Amount
SALE OF DONATED MERCHANDISE	\$ 185,686
TOTAL	\$ 185,686

South Carolina Return Summary

For calendar year 2021, or tax year beginning , and ending

GREATER SPARTANBURG MINISTRIES, INC

General Information

Federal employer identification number 57-0603712
 Exempt Charitable Entity
 Annual Reporting, Federal 990/990PF/990EZ X
 Annual Reporting, Federal 990N with Financial Report
 SC990-T, Unrelated Business Income X
 Amended (SC990-T)
 Return due date/ Extended due date 11/15/22

Charitable Registration Information

South Carolina registration number
 Initial Application
 Initial Fee
 Renewal X
 Return due date/ Extended due date 05/16/22

UNRELATED BUSINESS INCOME

Income

South Carolina taxable income (unrelated business income) 1,605

Tax

Tax on taxable income 80

Credits and Payments

Payments and Credits

Withholding Credits

Total payments

Net tax due /-overpayment 80

Penalties and Interest

Underpayment tax penalty

Interest and Other Penalties 18

Net amount due/-refund 98

Overpayment to be credited to next year's estimated tax

Balance due/-refund 98

Next Year's Estimates (SC990-T)

1st quarter

2nd quarter

3rd quarter

4th quarter

Total

1022



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. 9/15/20)

3315

SC file # _____ Income Tax period ending <u>12/31/2021</u> FEIN <u>57-0603712</u> Name <u>GREATER SPARTANBURG MINISTRIES, INC</u> Mailing address <u>680 ASHEVILLE HIGHWAY</u> City <u>SPARTANBURG</u> State <u>SC</u> ZIP <u>29303</u> Change of <input type="checkbox"/> Address <input type="checkbox"/> Accounting Period <input checked="" type="checkbox"/> Check here if you filed a federal or state extension. Attach complete copy of federal return.		County or counties in SC where property is located _____ Audit location: street address _____ City _____ State _____ ZIP _____ Audit contact _____ Phone number _____ Check if: <input type="checkbox"/> Initial Return <input type="checkbox"/> Amended Return Check if: <input type="checkbox"/> Merged <input type="checkbox"/> Reorganized <input type="checkbox"/> Final	
---	--	--	--

1. Federal unrelated business taxable income from federal tax returns	▶ 1.	1,605	00
2. Net adjustment from Schedule A and B, line 12	▶ 2.		00
3. Total net income as reconciled (add line 1 and line 2)	▶ 3.	1,605	00
4. If multi-state organization, enter amount from Schedule G, line 6; otherwise, enter amount from line 3	▶ 4.	1,605	00
5. South Carolina net operating loss carryover, if applicable	▶ 5.	<	00
6. South Carolina net income subject to tax (subtract line 5 from line 4)	▶ 6.	1,605	00
7. Tax (multiply line 6 by 5%)	▶ 7.	80	00
8. Nonrefundable credits from Schedule C, line 5 (attach SC1120TC)	▶ 8.		00
9. Balance of tax (subtract line 8 from line 7)	▶ 9.	80	00
10. Payments: (a) Tax withheld (attach 1099s, I-290s, and/or W-2s)	▶ 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.	80	00
13. (a) Interest	▶ 13a.	1	00
(b) Late file/pay penalty	▶ 13b.	17	00
(c) Declaration penalty (attach SC2220)	▶ 13c.		00
Total: Add lines 13a through 13c. See penalty and interest instructions	▶ 13.	18	00
14. Total Income Tax, interest, and penalty (add lines 12 and 13)	▶ 14.	98	00
BALANCE DUE			
15. Overpayment (subtract line 9 from line 11)		00	
(a) Estimated Tax	▶	00	
(b) REFUND	▶		00

33151051

SC990-T **GREATER SPARTANBURG MINISTRIES, INC 57-0603712**

Page 2

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

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

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. _____

SCHEDULE C SUMMARY OF INCOME TAX CREDITS (FROM SC1120TC)

1. Credit carryover from previous year's SC990-T, Schedule C (should match SC1120-TC, Column A, line 13)	1. _____
2. Enter total credits from SC1120-TC, Column B, line 13. (attach SC1120-TC and tax credit schedules)	2. _____
3. Total credits (add line 1 and line 2)	3. _____
4. Tax from SC990-T, line 7	4. 80
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**Sign
Here

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.

Signature of officer
KEVIN KOGER

Print officer's name

EXEC. DIR.

Officer's title

Email

08/22/2022**864-585-9371**

Date

Phone number

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No ☐

Print preparer's name

STEVEN N BLANTON, CPA

Paid

Preparer's

signature **STEVEN N BLANTON, CPA**

Date

08/22/2022

Check if

self-employed ☐

Preparer's phone number

864-583-1476

Preparer's

Firm's name (or

ELLIOTT & PAINTER, LLP

PTIN or FEIN

20-0758852

Use Only

yours if self-employed)

390 EAST HENRY STREET, SUITE 203

ZIP

29302

and address

SPARTANBURG, SC

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

33152059