

Return of Organization Exempt From Income Tax

(Rev. January 2020)

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

2019

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Header section A-M containing organization name (Sable Points Lighthouse Keepers Association), EIN (38-3248067), address (PO Box 673, Ludington, MI 49431), and principal officer (Bob Baltzer).

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, membership counts, revenue (Total: 482,754), expenses (Total: 416,591), and net assets (Total: 816,698).

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.

Signature lines for officer and treasurer, including fields for signature, name, and title.

Preparer information section including name (Connie M Tewes CPA), signature, date (05-08-2020), PTIN (P00350678), firm name (Connie M Tewes CPA LLC), and phone number (231-342-4988).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

**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 preserve, promote, educate and make our lighthouses accessible to all.**

**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 \$ 105,406 including grants of \$ \_\_\_\_\_) (Revenue \$ 231,361)  
**To manage 4 historic lighthouses located along a 55 mile range of Lake Michigan shoreline. The members stay at the lighthouses, provide tours, offer merchandise, perform upkeep duties and offer educational programs about the lighthouse to the public.**

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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

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

**4e** Total program service expenses **▶ 105,406**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

**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? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		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? <i>If "Yes," complete Schedule J</i> . . . . .		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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 or any of these persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		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? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		X
28	Was the organization a party to a business transaction with one of the following parties (see 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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		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? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		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? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax shelter transactions, foreign accounts, and charitable contributions.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 5 columns: Question, Line Number, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question, Line Number, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Michigan
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.
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 Carol Cooper (231)845-7417, PO Box 673, Ludington, MI 49431

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) 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 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Lenore Janman Director	2.00	X						0	0	0
(2) Bill McBeth Director	2.00	X						0	0	0
(3) Mark Hallenbeck Director	2.00	X						0	0	0
(4) Bob Baltzer President	2.00			X				0	0	0
(5) Ted Robinson Treasurer	2.00			X				0	0	0
(6) Roger Pashby Secretary	2.00			X				0	0	0
(7) Al Cocconi Vice President	2.00			X				0	0	0
(8) Peter Manting Executive Director	40.00				X			52,740	0	0
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .							52,740	0	0	

**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**

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

**Section B. Independent Contractors**

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

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

**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 Revenue**

Check 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	19,860			
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	104,334			
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$ 450			
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		124,194			
Program Service Revenue			Business Code				
	2a	Lighthouse Tower Tours	900099	231,361	231,361		
	b	Transportation to Light	900099	6,264	6,264		
	c	Annual Membership Meet	900099	1,170	1,170		
	d						
	e						
	f	All other program service revenue . . . . .					
g	<b>Total.</b> Add lines 2a-2f . . . . . ▶		238,795				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		4,319	4,319		
	4	Income from investment of tax-exempt bond proceeds . . . ▶					
	5	Royalties . . . . . ▶					
	6a	Gross rents . . . . .	(i) Real		500		
			(ii) Personal				
			6a	500			
			6b				
	6b	Less: rental expenses . .	6b				
	6c	Rental income or (loss)	6c	500			
	d	Net rental income or (loss) . . . . . ▶		500	500		
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a				
			7b				
7b	Less: cost or other basis and sales expenses . .	7b					
7c	Gain or (loss) . . . . .	7c					
d	Net gain or (loss) . . . . . ▶						
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .			2,062			
		8a	2,062				
		8b					
b	Less: direct expenses . . . . .	8b					
c	Net income or (loss) from fundraising events . . . . . ▶		2,062		2,062		
9a	Gross income from gaming activities, See Part IV, line 19 . . . . .						
		9a					
		9b					
b	Less: direct expenses . . . . .	9b					
c	Net income or (loss) from gaming activities . . . . . ▶						
10a	Gross sales of inventory, less returns and allowances . . . . .			214,113			
		10a	214,113				
		10b					
b	Less: cost of goods sold . . . . .	10b	117,473				
c	Net income or (loss) from sales of inventory . . . . . ▶		96,640	96,640			
Miscellaneous Revenue			Business Code				
	11a	Gain on Investments	900099	16,244	16,244		
	b						
	c						
	d	All other revenue . . . . .					
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		16,244				
12	<b>Total revenue.</b> See instructions . . . . . ▶		482,754	356,498	0	2,062	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .				
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 . . . . .	182,381		182,381	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .	13,848		13,848	
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	1,590		1,590	
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees . . . . .	785		785	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12	Advertising and promotion . . . . .	41,210		41,210	
13	Office expenses . . . . .	3,857		3,796	61
14	Information technology . . . . .	5,399		2,424	2,975
15	Royalties . . . . .				
16	Occupancy . . . . .	27,273	17,839	9,434	
17	Travel . . . . .	17,457		17,457	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	3,612		3,612	
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	17,181	15,229	1,952	
23	Insurance . . . . .	9,792	250	9,542	
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	<b>Historic Interpretation</b>	12,223	12,223		
b	<b>Repairs and Maintenance</b>	38,047	35,951	2,096	
c	<b>Trex Board cost</b>	1,745			1,745
d	<b>Telephone</b>	9,082	6,078	3,004	
e	All other expenses _____	31,109	17,836	13,273	
25	<b>Total functional expenses.</b> Add lines 1 through 24e. .	416,591	105,406	306,404	4,781
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash - non-interest-bearing	112,894	1	78,578	
	2	Savings and temporary cash investments	100,389	2	120,613	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	27	4	27	
	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	42,245	8	26,570	
	9	Prepaid expenses and deferred charges	250	9	927	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	392,145		
	b	Less: accumulated depreciation	10b	90,919	10c	301,226
	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	221,226	13	288,757	
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	753,292	16	816,698		
Liabilities	17	Accounts payable and accrued expenses	25,985	17	23,228	
	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		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	<b>Total liabilities.</b> Add lines 17 through 25	25,985	26	23,228	
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>					
	<b>and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions	707,166	27	775,945	
	28	Net assets with donor restrictions	20,141	28	17,525	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>					
	<b>and complete lines 29 through 33.</b>					
	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	<b>Total net assets or fund balances</b>	727,307	32	793,470		
33	<b>Total liabilities and net assets/fund balances</b>	753,292	33	816,698		

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	482,754
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	416,591
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	66,163
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	727,307
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	793,470

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	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		X
<b>b</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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b>	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.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</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 . . . . .		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

Employer identification number

Sable Points Lighthouse Keepers Association

38-3248067

**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 or 990-EZ).)
- 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 in 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)						
<b>Total</b>						

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

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 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.

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five 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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2018 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2019; b 33 1/3% support test - 2018; 17a 10%-facts-and-circumstances test - 2019; b 10%-facts-and-circumstances test - 2018; 18 Private foundation.

**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	68,375	86,505	94,119	122,904	104,374	476,277
<b>2</b> 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 . . . . .	260,855	238,918	260,096	243,373	231,361	1,234,603
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	329,230	325,423	354,215	366,277	335,735	1,710,880
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . .						
<b>b</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						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						1,710,880

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .	329,230	325,423	354,215	366,277	335,735	1,710,880
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . .	2,210	3,452	3,698	4,516	4,319	18,195
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	2,210	3,452	3,698	4,516	4,319	18,195
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .			1,000	1,500	500	3,000
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	331,440	328,875	358,913	372,293	340,554	1,732,075
<b>14 First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	98.78 %
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	98.78 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)). . . . .	<b>17</b>	1.00 %
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	1.00 %

**19a 33 1/3% support tests - 2019.** 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 . . ▶

**b 33 1/3% support tests - 2018.** 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 ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . ▶

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2019**

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

Name of the organization <b>Sable Points Lighthouse Keepers Association</b>	Employer identification number <b>38-3248067</b>
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**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 foundation

Check 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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).



Name of organization <b>Sable Points Lighthouse Keepers Association</b>	Employer identification number <b>38-3248067</b>
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**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	Delta Foundation  1249 Waukegan  Glenview, IL 60025	\$ 19,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Max and Victoria Dreyfuss Foundatio  2233 Wisconsin Avenue NW, Suite 414  Washington, DC 20007	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Muskegon County Community Foundatio  425 Western Ave, Suite 200  Muskegon, MI 49440	\$ 5,000	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.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2019

Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization: Sable Points Lighthouse Keepers Association; Employer identification number: 38-3248067

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements.

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

Form for Part II with multiple questions (1-9) regarding conservation easements, including checkboxes for various purposes and a table for tracking easements held at the end of the tax year.

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.

Form for Part III with questions (1a, 1b, 2) regarding collections of art and historical treasures, including fields for revenue and assets.

**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 programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .		70,417	11,576	58,841
d Equipment . . . . .		31,724	24,099	7,625
e Other . . . . . <b>STMD1E</b>		290,004	55,244	234,760
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . ▶				301,226

**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) _____		
<b>Total.</b> (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) Community Foundation Investments	150,058	FMV
(2) Community Foundation Capital Camp	138,699	FMV
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.). . . . . ▶	288,757	

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (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. . . . .



**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

Employer identification number

**Sable Points Lighthouse Keepers Association**

**38-3248067**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue . . . . .			
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

**Sable Points Lighthouse Keepers Association**

**38-3248067**

**01. Members or stockholder classes and rights (Part VI, line 6)**

The organization has members and a governing board of directors responsible for making operational decisions. Members in good standing have voting rights at the annual meeting.

**02. Member election for additional members (Part VI, line 7a)**

Current members in good standing elect the board of directors at the annual meeting.

**03. Form 990 governing body review (Part VI, line 11)**

All members of the board of directors receive a copy of Form 990 for review before filing.

Upon approval, the form is submitted.

**04. Conflict of interest policy compliance (Part VI, line 12c)**

The Sable Points Lighthouse Keepers Association has a Conflict of Interest policy in place and monitors organizational activities for compliance with the policy.

**05. CEO, executive director, top management comp (Part VI, line 15a)**

Board members receive no compensation for director duties. Appropriate compensation of the executive director is authorized by the board.

**06. Form 990 availability to public (Part VI, line 18)**

The organization's Form 990 is available to the public on the Guidestar.org website as well as being available on its own website at [www.splka.org](http://www.splka.org).

**07. Governing documents, etc, available to public (Part VI, line 19)**

The governing documents and form 990 are available to the public by request. Form 990 is



Name of the organization

Employer identification number

**Sable Points Lighthouse Keepers Association**

**38-3248067**

also available to the public on the website [www.guidestar.org](http://www.guidestar.org).

**08. List of other expenses (Part IX, line 24e)**

A detailed schedule of the amounts entered on line 24e is provided as an attachment (Overflow Statement) to this return.

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return <b>Sable Points Lighthouse Keepers</b>	Business or activity to which this form relates <b>FORM 990 - 1</b>	Identifying number <b>38-3248067</b>
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### 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) . . . . .		<b>1</b>
2	Total cost of section 179 property placed in service (see instructions). . . . .		<b>2</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .		<b>3</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .		<b>4</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .		<b>5</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .		<b>8</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .		<b>9</b>
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562 . . . . .		<b>10</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .		<b>11</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .		<b>12</b>
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>	

**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 . . . . .		<b>14</b>
15	Property subject to section 168(f)(1) election . . . . .		<b>15</b>
16	Other depreciation (including ACRS) . . . . .		<b>16</b> <span style="float: right;">15,339</span>

### 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 2019. . . . .		<b>17</b> <span style="float: right;">85</span>
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 . . . . . <input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2019 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property <b>Statement</b>	#567					383
<b>c</b> 7-year property <b>Statement</b>	#568					711
<b>d</b> 10-year property		871	10	HY	SL	44
<b>e</b> 15-year property						
<b>f</b> 20-year property <b>Statement</b>	#569					497
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	05-2019	7,636	39 yrs.	MM	S/L	122
				MM	S/L	

#### Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

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

### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28 . . . . .		<b>21</b>
22	<b>Total.</b> 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 . . . . .		<b>22</b> <span style="float: right;">17,181</span>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

**IRS e-file Signature Authorization  
for an Exempt Organization**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019, or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**

**2019**

▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization

**Sable Points Lighthouse Keepers Association**

Employer identification number

**38-3248067**

Name and title of officer

**Bob Baltzer, Treasurer**

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> <u>482,754</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> _____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize Connie M Tewes CPA LLC to enter my PIN 24915 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ **05-08-2020**

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

405725 84000  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **Connie M Tewes CPA**

Date ▶ **05-08-2020**

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

**For Paperwork Reduction Act Notice, see instructions.**

FOR YOUR RECORDS ONLY  
**Federal Supporting Statements**

**2019 PG01**

Name(s) as shown on return

Tax ID Number

Sable Points Lighthouse Keepers Association

38-3248067

**Form 990 - Schedule D - Part VI - Line 1e**  
 Investments - Other

Statement #D1e

Description of Investment	Cost/basis (Investment)	Cost/basis (Other)	Depr	Book Value
Land Improvements	0	16,659	7,830	8,829
Seawall	0	160,837	28,234	132,603
Gift Shop Inventory System	0	10,653	10,653	0
Tablets and Registers	0	2,728	819	1,909
Porthole Replacement	0	16,381	683	15,698
2018 Leasehold Improvements	0	21,372	1,392	19,980
2018 Furniture and Equipment	0	10,324	1,970	8,354
Solar Panels LNBL and LSP	0	2,810	211	2,599
Office Improvements and Equip	0	6,094	1,558	4,536
2019 Furniture and Equipment	0	17,744	1,009	16,735
2019 Leasehold Improvements	0	23,571	582	22,989
2019 Office Imps and Equipment	0	831	83	748
<b>Total</b>	<u>0</u>	<u>290,004</u>	<u>55,024</u>	<u>234,980</u>

Form 4562 - Line 19b **PG01**  
Statement #567

Basis	RP	CV	Method	Deduction
3,000	5	HY	SL	300
831	5	HY	SL	<u>83</u>
<b>Total</b>				<u><u>383</u></u>

Form 4562 - Line 19c **PG01**  
Statement #568

Basis	RP	CV	Method	Deduction
7,306	7	HY	SL	522
2,640	7	HY	SL	<u>189</u>
<b>Total</b>				<u><u>711</u></u>

**Federal Supporting Statements**

**2019 PG01**

Name(s) as shown on return

Tax ID Number

Sable Points Lighthouse Keepers Association

38-3248067

Form 4562 - Line 19f

Statement #569

Cost	RP	CV	Method	Deduction
1,487	20	HY	SL	37
825	20	HY	SL	21
15,110	20	HY	SL	378
2,440	20	HY	SL	<u>61</u>
<b>Total</b>				<b><u><u>497</u></u></b>

Name(s) as shown on return

FEIN

Sable Points Lighthouse Keepers Association

38-3248067

## Occupancy

Description	Amount
Rent	\$ 4,945
Utilities	4,489
<b>Total:</b>	<b>\$ 9,434</b>

Description	Amount
Bus Day Transportation	\$ 4,015
Computer Expense	8,931
Education	6,103
Furnishings	1,697
Volunteer Food and Lodging	(8,368)
Cash Over/Short	(1,901)
Supplies - Giftshops	649
Special Events Expense	6,710
<b>Total:</b>	<b>\$ 17,836</b>

Description	Amount
Annual Dinner Meeting	\$ 2,658
Bank Charges	77
Dues	1,845
Educational Materials	88
Food & Lodging	575
Grant Expense	1,181
Newsletters	3,500
Postage	3,316
Printing	33
<b>Total:</b>	<b>\$ 13,273</b>

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Program Services  
For your records only

**2019**

PAGE 1

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Seawall	12202012	157,570		100.00			157,570	40	SL MM	2.5	23,798	3,939	27,737	3,939
2	Lighthouse Furnishing	06152012	2,135		100.00			2,135	7	SL HY	14.286	1,983	152	2,135	152
3	Defibrillator - White	06112012	1,681		100.00			1,681	7	SL HY	14.286	1,560	121	1,681	121
5	Computers for Lightho	04032012	645		100.00			645	5		0	645		645	
6	Microsoft Dynamics at	05292012	3,418		100.00			3,418	3	S/L	0	3,418		3,418	
7	Bar code printer	07022012	356		100.00			356	5		0	356		356	
9	Land Improvments - Bi	05012012	4,665		100.00			4,665	10	SL HY	10	3,029	466	3,495	467
10	Bathroom renovation-L	04122012	809		100.00			809	15	SL HY	6.667	351	54	405	54
11	Building Improvement-	05152012	1,200		100.00			1,200	15	SL HY	6.667	520	80	600	80
12	Heating System - Big	06112012	1,775		100.00			1,775	15	SL HY	6.667	767	118	885	118
14	Seawall Improvements	12312013	3,268		100.00			3,268	40	SL MM	2.5	413	82	495	82
15	Generator and alarm -	03122013	566		100.00			566	10	SL HY	10	313	57	370	57
16	Little Sable Point Ma	04122013	3,330		100.00			3,330	20	SL HY	5	913	166	1,079	167
17	Road to Big Sable Lig	04172013	1,484		100.00			1,484	20	SL HY	5	407	74	481	74
18	LED panel- Little Sab	05272013	856		100.00			856	7	SL HY	14.286	671	122	793	122
19	WRLS House Remodeling	05282013	2,244		100.00			2,244	20	SL HY	5	616	112	728	112
20	Storage Tubs for Ligh	10012013	988		100.00			988	7	SL HY	14.286	776	141	917	141
24	Carpeting	05142014	1,786		100.00			1,786	7	SL HY	14.286	1,148	255	1,403	255
25	Cabinets & Shelving	05162014	309		100.00			309	7	SL HY	14.286	198	44	242	44
26	Refrigerator	06052014	300		100.00			300	7	SL HY	14.286	193	43	236	43
27	Land Improvements - B	07102014	10,510		100.00			10,510	15	SL HY	6.667	3,154	701	3,855	701
28	Storm Windows	09302014	875		100.00			875	15	SL HY	6.667	261	58	319	58
31	Sump Drains	09302015	1,467		100.00			1,467	15	SL MQ	6.667	331	98	429	98
32	Rain Gutters	10202015	2,630		100.00			2,630	15	SL MQ	6.667	547	175	722	175
33	Storm Windows	11032015	1,375		100.00			1,375	15	SL MQ	6.667	287	92	379	92
34	Trailer	11032015	500		100.00			500	5	SL MQ	20	313	100	413	100
35	Shed for WRLS	06092016	2,256		100.00			2,256	15	SL HY	6.667	375	150	525	150
37	2 Memorial Benches at	08022016	1,400		100.00			1,400	7	SL HY	14.286	500	200	700	200
38	Brass Vent Cover at W	08242016	739		100.00			739	20	150 DB HY	6.177	130	46	176	46
39	2nd Floor Roof Deck a	09192016	4,600		100.00			4,600	39	SL MM	2.564	270	118	388	118

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Program Services  
For your records only

**2019**

PAGE 2

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
40	Couch & Chairs for Bi	10282016	2,068		100.00			2,068	7	SL HY	14.286	738	295	1,033	295
41	Beds for BSL Residenc	07222016	3,361		100.00			3,361	7	SL HY	14.286	1,200	480	1,680	480
42	5 Storm Windows at Bi	10282016	625		100.00			625	20	150 DB HY	6.177	110	39	149	39
43	Porch Replacement Col	11072016	533		100.00			533	39	SL MM	2.564	30	14	44	14
44	Basement Wall Reinfor	12192016	2,850		100.00			2,850	39	SL MM	2.564	149	73	222	73
45	Flooring for LSP resi	04052017	817		100.00			817	10	SL HY	10	123	82	205	82
46	Electric equipment ca	05022017	2,500		100.00			2,500	7	SL HY	14.286	536	357	893	357
47	White River museum do	05252017	881		100.00			881	20	SL HY	5	66	44	110	44
48	Storm Windows for Big	05312017	1,500		100.00			1,500	10	SL HY	10	225	150	375	150
49	Roof replacement at B	06012017	27,850		100.00			27,850	39	SL MM	2.564	1,101	714	1,815	714
50	Workshop remodel at W	09262017	12,389		100.00			12,389	20	SL HY	5	929	619	1,548	619
51	Backpack leaf blower	09292017	580		100.00			580	7	SL HY	14.286	124	83	207	83
55	Storm Windows at Whit	12122017	775		100.00			775	20	SL HY	5	58	39	97	39
56	Memorial Benches LSP	02152018	1,699		100.00			1,699	10	SL HY	10	85	170	255	170
57	Brass plaques for WRL	06122018	554		100.00			554	10	SL HY	10	28	55	83	55
58	Memorial Benches	07132018	1,518		100.00			1,518	10	SL HY	10	76	152	228	152
60	Living Room Furniture	05072018	4,412		100.00			4,412	7	SL HY	14.286	315	630	945	630
61	Mattresses & Box Spri	03162018	1,442		100.00			1,442	7	SL HY	14.286	103	206	309	206
62	Stove & installation	04182018	699		100.00			699	7	SL HY	14.286	50	100	150	100
63	Solar panels for LNBL	04052018	1,532		100.00			1,532	20	SL HY	5	38	77	115	77
64	Solar Panels for LSP	04052018	1,278		100.00			1,278	20	SL HY	5	32	64	96	64
65	Portholes at LNBL	05312018	16,381		100.00			16,381	39	SL MM	2.564	263	420	683	420
66	Doors at Big Sable	09052018	9,134		100.00			9,134	20	SL HY	5	228	457	685	457
67	Deck at LSP	06292018	3,147		100.00			3,147	20	SL HY	5	79	157	236	157
68	Cement work at WRLS	05272018	4,706		100.00			4,706	20	SL HY	5	118	235	353	235
69	Wheelchair Ramp and R	08292018	1,575		100.00			1,575	20	SL HY	5	39	79	118	79
73	Beach Cleaner	01162019	3,000		100.00			3,000	5	SL HY	10		300	300	300
74	Furniture - LSPL Resi	01182019	7,306		100.00			7,306	7	SL HY	7.143		522	522	522
75	Mattresses - LNBL Res	04082019	2,640		100.00			2,640	7	SL HY	7.143		189	189	189
76	Roof Replacement - WR	05222019	7,636		100.00			7,636	39	SL MM	1.603		122	122	122



\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Program Services  
For your records only

**2019**

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Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current	
77	Furniture replacement	03152019	871		100.00			871	10	SL	HY	5		44	44	44
78	Emaciator Pump - LSPL	06212019	1,487		100.00			1,487	20	SL	HY	2.5		37	37	37
79	Storm Windows on porc	08312019	825		100.00			825	20	SL	HY	2.5		21	21	21
81	Doors & Finish - BSPL	04142019	15,110		100.00			15,110	20	SL	HY	2.5		378	378	378
82	Sump Pump - BSP	10252019	2,440		100.00			2,440	20	SL	HY	2.5		61	61	61
<b>Totals</b>			361,858					361,858				55,086	15,229	70,315	15,231	

Land Amount  
Net Depreciable Cost                      361,858

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus                      15,229

ST ADJ:

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Management & General

**For your records only**

**2019**

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Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
4	Computer - Debbie's o	02152012	478		100.00			478	5		0	478		478	
8	CBD Computer (2)	08232012	1,643		100.00			1,643	5		0	1,643		1,643	
13	Epson 3112 projector	11172012	424		100.00			424	5		0	424		424	
21	Gift shop Inventory s	05272013	10,653		100.00			10,653	5		0	10,653		10,653	
22	Website	11122013	1,208		100.00			1,208	5	AMT-	0	1,208		1,208	
23	Past Perfect Software	06152013	1,018		100.00			1,018	5	AMT-	0	1,018		1,018	
29	Computer for WRLS	03112014	604		100.00			604	5	SL HY	20	544	60	604	60
30	Computer - Bookkeeper	04282014	690		100.00			690	5	SL HY	20	621	69	690	69
36	Phone	06292016	523		100.00			523	3	SL HY	33.333	435	88	523	88
52	Office Furniture	09292017	1,645		100.00			1,645	7	SL HY	14.286	353	235	588	235
53	Television with wall	11272017	837		100.00			837	5	SL HY	20	251	167	418	167
54	(2) Administrative of	12062017	1,997		100.00			1,997	5	SL HY	20	599	399	998	399
59	Replacement Furnace a	02162018	6,094		100.00			6,094	20	SL HY	5	152	305	457	305
70	Tablet at Little Sabl	05152018	730		100.00			730	5	SL HY	20	73	146	219	146
71	Gift Shop Register at	05152018	999		100.00			999	5	SL HY	20	100	200	300	200
72	Register at White Riv	05152018	999		100.00			999	5	SL HY	20	100	200	300	200
80	Laptop for office	03282019	831		100.00			831	5	SL HY	10		83	83	83
<b>Totals</b>			<b>31,373</b>					<b>31,373</b>				<b>18,652</b>	<b>1,952</b>	<b>20,604</b>	<b>1,952</b>

Land Amount  
Net Depreciable Cost

31,373

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus

1,952

ST ADJ:

## Next Year's Depreciation Worksheet

(Keep for your records)

**2019**

Name(s) as shown on return

Tax ID Number

**Sable Points Lighthouse Keepers Association**

**38-3248067**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	Seawall	12-20-2012	157,570	SL	40	3,939
PRG	1	Lighthouse Furnishings	06-15-2012	2,135	SL	7	
PRG	1	Defibrillator - White Ri	06-11-2012	1,681	SL	7	
MGT	1	Computer - Debbie's offi	02-15-2012	478	SL	5	
PRG	1	Computers for Lighthouse	04-03-2012	645	SL	5	
PRG	1	Microsoft Dynamics at lo	05-29-2012	3,418	S/L	3	
PRG	1	Bar code printer	07-02-2012	356	SL	5	
MGT	1	CBD Computer (2)	08-23-2012	1,643	SL	5	
PRG	1	Land Improvements - Big S	05-01-2012	4,665	SL	10	466
PRG	1	Bathroom renovation-Ludi	04-12-2012	809	SL	15	54
PRG	1	Building Improvement- Wh	05-15-2012	1,200	SL	15	80
PRG	1	Heating System - Big Sab	06-11-2012	1,775	SL	15	118
MGT	1	Epson 3112 projector	11-17-2012	424	SL	5	
PRG	1	Seawall Improvements	12-31-2013	3,268	SL	40	82
PRG	1	Generator and alarm - Bi	03-12-2013	566	SL	10	57
PRG	1	Little Sable Point Marke	04-12-2013	3,330	SL	20	166
PRG	1	Road to Big Sable Lighth	04-17-2013	1,484	SL	20	74
PRG	1	LED panel- Little Sable	05-27-2013	856	SL	7	63
PRG	1	WRLS House Remodeling	05-28-2013	2,244	SL	20	112
PRG	1	Storage Tubs for Lightho	10-01-2013	988	SL	7	71
MGT	1	Gift shop Inventory syst	05-27-2013	10,653	SL	5	
MGT	1	Website	11-12-2013	1,208	AMT	5	
MGT	1	Past Perfect Software	06-15-2013	1,018	AMT	5	
PRG	1	Carpeting	05-14-2014	1,786	SL	7	255
PRG	1	Cabinets & Shelving	05-16-2014	309	SL	7	44
PRG	1	Refrigerator	06-05-2014	300	SL	7	43
PRG	1	Land Improvements - Big	07-10-2014	10,510	SL	15	701
PRG	1	Storm Windows	09-30-2014	875	SL	15	58
MGT	1	Computer for WRLS	03-11-2014	604	SL	5	
MGT	1	Computer - Bookkeeper	04-28-2014	690	SL	5	
PRG	1	Sump Drains	09-30-2015	1,467	SL	15	98
PRG	1	Rain Gutters	10-20-2015	2,630	SL	15	175
PRG	1	Storm Windows	11-03-2015	1,375	SL	15	92
PRG	1	Trailer	11-03-2015	500	SL	5	87
PRG	1	Shed for WRLS	06-09-2016	2,256	SL	15	150
MGT	1	Phone	06-29-2016	523	SL	3	
PRG	1	2 Memorial Benches at LS	08-02-2016	1,400	SL	7	200
PRG	1	Brass Vent Cover at WRLS	08-24-2016	739	M	20	42
PRG	1	2nd Floor Roof Deck at L	09-19-2016	4,600	SL	39	118
PRG	1	Couch & Chairs for Big S	10-28-2016	2,068	SL	7	295
PRG	1	Beds for BSL Residence	07-22-2016	3,361	SL	7	480
PRG	1	5 Storm Windows at Big S	10-28-2016	625	M	20	36
PRG	1	Porch Replacement Column	11-07-2016	533	SL	39	14
PRG	1	Basement Wall Reinforcem	12-19-2016	2,850	SL	39	73
PRG	1	Flooring for LSP residen	04-05-2017	817	SL	10	82
PRG	1	Electric equipment cart	05-02-2017	2,500	SL	7	357
PRG	1	White River museum door	05-25-2017	881	SL	20	44
PRG	1	Storm Windows for Big Sa	05-31-2017	1,500	SL	10	150
PRG	1	Roof replacement at Big	06-01-2017	27,850	SL	39	714
PRG	1	Workshop remodel at Whit	09-26-2017	12,389	SL	20	619
PRG	1	Backpack leaf blower for	09-29-2017	580	SL	7	83
MGT	1	Office Furniture	09-29-2017	1,645	SL	7	235

## Next Year's Depreciation Worksheet

(Keep for your records)

**2019**

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Tax ID Number

**Sable Points Lighthouse Keepers Association**

**38-3248067**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
MGT	1	Television with wall mou	11-27-2017	837	SL	5	167
MGT	1	(2) Administrative offic	12-06-2017	1,997	SL	5	399
PRG	1	Storm Windows at White R	12-12-2017	775	SL	20	39
PRG	1	Memorial Benches LSP	02-15-2018	1,699	SL	10	170
PRG	1	Brass plaques for WRLS b	06-12-2018	554	SL	10	55
PRG	1	Memorial Benches	07-13-2018	1,518	SL	10	152
MGT	1	Replacement Furnace and	02-16-2018	6,094	SL	20	305
PRG	1	Living Room Furniture at	05-07-2018	4,412	SL	7	630
PRG	1	Mattresses & Box Springs	03-16-2018	1,442	SL	7	206
PRG	1	Stove & installation at	04-18-2018	699	SL	7	100
PRG	1	Solar panels for LNBL	04-05-2018	1,532	SL	20	77
PRG	1	Solar Panels for LSP Gif	04-05-2018	1,278	SL	20	64
PRG	1	Portholes at LNBL	05-31-2018	16,381	SL	39	420
PRG	1	Doors at Big Sable	09-05-2018	9,134	SL	20	457
PRG	1	Deck at LSP	06-29-2018	3,147	SL	20	157
PRG	1	Cement work at WRLS	05-27-2018	4,706	SL	20	235
PRG	1	Wheelchair Ramp and Rail	08-29-2018	1,575	SL	20	79
MGT	1	Tablet at Little Sable P	05-15-2018	730	SL	5	146
MGT	1	Gift Shop Register at Bi	05-15-2018	999	SL	5	200
MGT	1	Register at White River	05-15-2018	999	SL	5	200
PRG	1	Beach Cleaner	01-16-2019	3,000	SL	5	600
PRG	1	Furniture - LSPL Residen	01-18-2019	7,306	SL	7	1,044
PRG	1	Mattresses - LNBL Reside	04-08-2019	2,640	SL	7	377
PRG	1	Roof Replacement - WRLS	05-22-2019	7,636	SL	39	196
PRG	1	Furniture replacement at	03-15-2019	871	SL	10	87
PRG	1	Emaciator Pump - LSPL	06-21-2019	1,487	SL	20	74
PRG	1	Storm Windows on porch o	08-31-2019	825	SL	20	41
MGT	1	Laptop for office	03-28-2019	831	SL	5	166
PRG	1	Doors & Finish - BSPL	04-14-2019	15,110	SL	20	756
PRG	1	Sump Pump - BSP	10-25-2019	2,440	SL	20	122
		<b>TOTAL</b>					<b>18,248</b>