Form **990**

Return of Organization Exempt From Income Tax

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

2020

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public Inspection

OMB No. 1545-0047

A	For th	e 2020 calendar y	ear, or tax year begin	ning			, 2020 , an	nd endir	ng		, 20		
В	Check it	applicable:	C Name of organizationSa	ble Points I	ighthouse K	Ceeper				D Employer identification number			
	Address	change	Doing business as			_		38-3248067				8067	
	Name c	hange	Number and street (or P.	O. box if mail is not deliv	ered to street address)	l		Room/suit	е	E Teleph	one number		
	Initial re	turn	PO Box 673								(231)8	45-7417	
	Final ret	turn/terminated	City or town, state or prov	vince, country, and ZIP of	or foreign postal code					G Gross	receipts		
\Box	Amende	ed return	Ludington, MI	49431						\$		270,610	
\Box	Applicat	ion pending	F Name and address of prir		cconi				H(a) Is this a g	roup return fo	or subordinates?	Yes X No	
			Same as C abov	e					H(b) Are all s			Yes No	
ı	Tax-exe	empt status: X 501	(c)(3) 501(c) () (insert no.)	4947(a)(1) or	527			If "No," a	attach a list	t. See instructi	ions	
J	Website	e: ► WWW.SI	PLKA.ORG						H(c) Group e	xemption n	number		
K	Form of	organization: Corp	poration Trust X Ass	ociation Other		LY	ear of formation	n: 199	1 M S	state of lega	al domicile:	MI	
Pa	rt I	Summary											
	1	-	the organization's missi	on or most signific	ant activities:	To pr	eserve,	promo	ote, edi	ucate	and mai	ke our	
		lighthouses	accessible to	all.	_								
Governance													
La													
Ş.	2	Check this box ▶	if the organization	discontinued its o	perations or dispo	sed of i	more than 2	.5% of it	s net asset	s.			
	3	Number of voting	g members of the gove	rning body (Part V	I, line 1a)					3		7	
ە ە	4	Number of indep	endent voting members	s of the governing	body (Part VI, line	e 1b)				4		7	
itie	5	Total number of	individuals employed in	calendar year 202	20 (Part V, line 2a) .				5		9	
Activities &	6	Total number of	volunteers (estimate if r	necessary)						6		100	
ď	78	Total unrelated b	ousiness revenue from	Part VIII, column (C), line 12					7a		0	
	ŀ	Net unrelated bu	ısiness taxable income	from Form 990-T,	Part I, line 11					7b		0	
									Prior Year		Cur	rent Year	
	8	Contributions and	d grants (Part VIII, line	1h)					124	,194		186,730	
ne	9	Program service	revenue (Part VIII, line	e 2g)					238	,795		13,983	
Revenue	10	Investment incon	ne (Part VIII, column (A	a), lines 3, 4, and 7	d)				4	,319		4,545	
Ŗ	11	Other revenue (F	Part VIII, column (A), lin	es 5, 6d, 8c, 9c, 10	oc, and 11e)				115	,446		31,528	
	12	Total revenue - a	add lines 8 through 11 (must equal Part VI	II, column (A), line	e 12)			482	,754		236,786	
	13	Grants and simila	ar amounts paid (Part I	X, column (A), line	s 1-3)							0	
	14	Benefits paid to	or for members (Part I)	(, column (A), line	4)							0	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)							196	,229		199,722	
Expenses	16	a Professional fun	draising fees (Part IX, o	column (A), line 11	e)							0	
ë		b Total fundraising	expenses (Part IX, col	umn (D), line 25)	>		6,162						
X	17	Other expenses	(Part IX, column (A), lir	nes 11a-11d, 11f-24	4e)				220	,362		154,834	
	18	Total expenses.	Add lines 13-17 (must	equal Part IX, colu	mn (A), line 25)				416	,591		354,556	
	19	Revenue less ex	penses. Subtract line	18 from line 12 .					66	,163		(117,770)	
ŗ	se es							Begin	ning of Curre	ent Year	End	l of Year	
ets	20	Total assets (Pa	rt X, line 16)						816	,698		713,101	
Net Assets or	21	Total liabilities (F	Part X, line 26)						23	,228		26,825	
_		Net assets or fur	nd balances. Subtract	line 21 from line 20)				793	,470		686,276	
	rt II	Signature											
			that I have examined this retur ion of preparer (other than offi					of my know	ledge and beli	ef, it is			
		,		· · · · · · · · · · · · · · · · · · ·			,						
e:.		Ted Rob											
Sig		Signature of o	officer							Date	9		
He	re		oinson, Treasur	er									
		1,	name and title										
_		Print/Type prepare		Preparer's signature			Date		Check	if	PTIN		
Pai		Connie M '				0	5-10-202		self-emp	oloyed	P0035	0678	
	pare			Tewes CPA I	LLC				rm's EIN ►				
US	e On	ly Firm's address ▶	5728 W U					Pł	none no.			_	
_		20 11		n MI 49431							342-498		
May	the IF	₹S discuss this retu	ım with the preparer sh	own above? (see i	nstructions)						🗀	Yes X No	

38-3248067

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Part IV

			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	1	Х	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?	2	Х	
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	3		v
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	3		Х
-	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	_		Λ
·	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		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	6		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	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		х
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	9		Х
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	10		Х
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	х	
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more	ı ıa		
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
С	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	11c	х	
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	11d		x
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		х
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	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
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	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
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	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	170		
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		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	16		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	17		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	18		х
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	19		х
20 a		20a		x
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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	21		X

Form 990 (2020)

Sable Points Lighthouse Keepers Association

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	22		х
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	23		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	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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	25a		х
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	25b		х
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? If "Yes," complete Schedule L, Part II	26		х
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	27		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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		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	32		Х
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	33		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	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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	35b		X
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	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	07		
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		_ X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	20		
Dor		38	Х	
Par	Check if Schedule O contains a response or note to any line in this Part V			
	Oncor ii Ochedule O contains a response of note to any life in this part v		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		169	140
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?	1c	x	

20) Sable Points Lighthouse Keepers Association
Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			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 9			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note : If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
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		
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		Х
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
С	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).			
а	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		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	_		
	required to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	_		
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		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		Х
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. Did the sponsoring organization make any taxable distributions under section 4966?	00		
a h	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9a 9b		
b 10	Section 501(c)(7) organizations. Enter:	90		
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
 а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
_	against amounts due or received from them.)			
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			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	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?	15		х
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			

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. X

Section A.	Governing Body and Management
	Check if Schedule O contains a response or note to any line in this Part VI
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			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.			
b	Enter the number of voting members included in line 1a, above, who are independent			
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		х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6	Х	
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	Х	
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		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
<u></u>	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			T
100	Did the expenientian have lead shorters branches as effiliates?	100	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	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 filling the form?	11a	х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	114	Λ	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	x	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	х	
14	Did the organization have a written document retention and destruction policy?	14	х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization	15b		х
	If "Yes" to line 15a or 15b, describe the process in 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?	16a		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		
	tion 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.			
	W Own website W Another's website W Upon request W 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,			
22	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			

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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.

				(C)					
(A)	(B)	Position		(D)	(E)	(F)			
Name and title	Average		(do not check more than one box, unless person is both an				Reportable	Reportable	Estimated amount
riano ana dia	hours				r/trustee		compensation	compensation	of other
	per week				_		from the	from related organizations	compensation from the
	(list any hours for	or c	Inst	Officer	em	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	related	Individual or director	itutio	cer	hest	mer			related organizations
	organizations	Individual trustee or director	Institutional trustee	Officer	e com				
	below	ıstee	trust	8	pen				
	dotted line)		e e		Highest compensated employee				
(1) Peter Manting	40.00								
Executive Director				X			54,910	0	0
(2) Bill McBeth	2.00								
Director		х					0	0	0
(3) Bob Baltzer	2.00								
Director		х					0	0	0
(4) Lenore Janman	2.00								
Director		х					0	0	0
(5) Mark Hallenbeck	2.00								
Vice President				ζ.			0	0	0
(6) Al Cocconi	2.00								
President			2	K .			0	0	0
(7) Ted Robinson	2.00								
Treasurer			2	ζ			0	0	0
(8) Roger Pashby	2.00								
Secretary				ζ.			0	0	0
<u>(9)</u>									
<u>(10)</u>									
(11)									
			\perp						
(12)									
<u>(13)</u>				+					
(14)				+					
									()

						(C)							
(A) Name and title		(B) Average hours per week	(do not check more than one box, unless person is both a officer and a director/trustee er week						(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated an of othe compensation the		er ation
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	orga	nization	
(15)													
(16)													
(17)													
(18)													
(19) 													
(20)													
(21)													
(22)													
(23)													
(24)													
(25)													
1b c	Subtotal							-					
d	Total (add lines 1b and 1c)							-	54,910	0			0
2	Total number of individuals (including but not limit reportable compensation from the organization	ed to those I							ore than \$100,000	of			
	reportable compensation from the organization											Yes	No
3	Did the organization list any former officer, direct		-				-		•				
4	employee on line 1a? <i>If "Yes," complete Schedul</i> For any individual listed on line 1a, is the sum of re										3		X
	organization and related organizations greater th												
_	individual										4		х
5	Did any person listed on line 1a receive or accrue for services rendered to the organization? If "Yes			-			_				5		х
Secti	on B. Independent Contractors	, complete	Ochea	uic (0 101	340	ii pers	011					<u> </u>
1	Complete this table for your five highest compensation	ted independ	dent co	ntra	ctors	tha	t recei	ved	more than \$100,00	00 of			
	compensation from the organization. Report comp	ensation for	the cal	enda	ar ye	ear e	ending	with		nization's tax year.			
	(A) Name and business addres	_							(B) Description of service		(C)		
	Name and pusiness address	5							Description of service	65	Compens	aliuri	
	Total number of independent contractors (including												

Form 990 (2020) Sable Poin
Part VIII Statement of Revenue

		Check if Schedule O contains a response or	note to any line in thi	s Part VIII			
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns 1a					Sections 512-514
	b	Membership dues					
nts nts	C	Fundraising events 1c	•				
G G E	d	Related organizations					
Contributions, Gifts, Grants and Other Similar Amounts	e	Government grants (contributions) 1e					
<u>ة</u> ّق	f	All other contributions, gifts, grants,					
Sin	ļ .	and similar amounts not included above	162,690				
buti her	g	Noncash contributions included in	102/030				
ğ	9	lines 1a-1f	\$				
ತೆ ಜ	h	Total. Add lines 1a-1f	•	186,730			
		Totali /laa iiiloo ta ii	Business Code	100,730			
	2a	Lighthouse Tower Tours	900099	13,983	13,983		
8	b	Ergitenoape Tower Tourb	300033	13,303	13,303		
Program Service Revenue	C						
n S ven	d						
gran Re	e						
õ		All other program service revenue					
_		Total. Add lines 2a-2f		13,983			
		Investment income (including dividends, interest,					
	3	other similar amounts)		4,545	4,545		
	4	Income from investment of tax-exempt bond prod					
	5	Royalties					
	•	(i) Real	(ii) Personal				
	6a	Gross rents 6a 50					
		Less: rental expenses 6b					
		Rental income or (loss) 6c 50)				
		Net rental income or (loss)		50	50		
		Gross amount from (i) Securities	(ii) Other				
	1 a	sales of assets	(", " " " " " " " " " " " " " " " " " "				
		other than inventory 7a					
	b	Less: cost or other basis					
Φ		and sales expenses 7b					
venue	С	Gain or (loss) 7c					
	1	Net gain or (loss)					
Other Re	1	Gross income from fundraising					
돧		events (not including \$					
		of contributions reported on line					
		1c). See Part IV, line 18	a 255				
	b	Less: direct expenses 8	b				
	1			255			255
	9a	Gross income from gaming					
		activities, See Part IV, line 19 9	a				
	b	Less: direct expenses 9	b				
	С	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less					
		returns and allowances	52,075				
	b	Less: cost of goods sold 10					
		Net income or (loss) from sales of inventory	_	18,251	18,251		
			Business Code				
छ	11a	Gain on Investments	900099	12,972	12,972		
nor Tue	b						
Miscellanous Revenue	С						
lisc Re	d	All other revenue					
2	е	Total. Add lines 11a-11d		12,972			
		Total revenue. See instructions		236,786	49,801	0	255

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). X Check if Schedule O contains a response or note to any line in this Part IX (D) (A) Total expenses (B) Do not include amounts reported on lines 6b. 7b. Program service Management and Fundraising 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 5 Compensation of current officers, directors, 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 185,642 185,642 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 10 14,080 14,080 11 Fees for services (nonemployees): b Legal...... 2,620 2,620 d Professional fundraising services. See Part IV, line 17 . f 1,826 1,826 Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 12 42,735 42,735 13 3,698 3,698 14 3,835 2,735 1,100 15 16 10,806 10,806 17 14,632 14,632 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 618 618 20 21 22 Depreciation, depletion, and amortization 18,786 16,889 1,897 23 9,639 250 9,389 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 Historic Interpretation 1,801 589 2,390 Repairs and Maintenance 15,207 14,555 652 c Trex Board cost 5,062 5,062 d Telephone 7,400 4,400 3,000 е All other expenses 15,580 6,062 9,518 Total functional expenses. Add lines 1 through 24e. . 25 354,556 43,957 304,437 6,162 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

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
	1	Cash - non-interest-bearing	78,578	1	65,699
	2	Savings and temporary cash investments	120,613	2	10,693
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	27	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	
Assets	8	Inventories for sale or use	26,570	8	38,551
Ass	9	Prepaid expenses and deferred charges	927	9	993
•	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 413,815			
	b	Less: accumulated depreciation 10b 109,707	301,226	10c	304,108
	11	Investments - publicly traded securities	3,77,77	11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	288,757	13	293,057
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	816,698	16	713,101
	17	Accounts payable and accrued expenses	23,228	17	26,825
	18	Grants payable	23,223	18	20,025
	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,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
Ξ		controlled entity or family member of any of these persons		22	
Ë	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	Total liabilities. Add lines 17 through 25	23,228	26	26,825
		Organizations that follow FASB ASC 958, check here	25,220		20,025
		and complete lines 27, 28, 32, and 33.			
Ses	27	Net assets without donor restrictions	775,945	27	666,451
au	28	Net assets with donor restrictions	17,525	28	19,825
Ba	20	Organizations that do not follow FASB ASC 958, check here	17,323	20	19,025
밀		and complete lines 29 through 33.			
Ę	29	Capital stock or trust principal, or current funds		29	
S O	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	30 31	Retained earnings, endowment, accumulated income, or other funds		31	
t As	32	Total net assets or fund balances	702 470	32	606 276
2	33	Total liabilities and net assets/fund balances	793,470	33	686,276
	JJ	1 Otal Habilities and Het assets/fully balances	816,698	JJ	713,101

Form **990** (2020)

EEA Form **990** (2020)

required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

2c

3a

3b

Х

the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

Schedule O.

If the organization changed either its oversight process or selection process during the tax year, explain on

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2020

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

▶ Go to www.irs.gov/Form990 for instructions and the latest information. Employer identification number

Sab	le	Points Lighthouse Keeper:	s Associatio	n			38-324806	7
Pa	rt I	Reason for Public Charity	y Status. (All o	rganizations must o	complete	this part.) See instructions	S
The	orga	nization is not a private foundation bec	ause it is: (For lines	s 1 through 12, check on	ly one box.)		
1	Ц	A church, convention of churches, or			٠,			
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 s	•					
4	Ш	A medical research organization ope	rated in conjunctio	n with a hospital describ	ed in sect	ion 170(b)(1	I)(A)(iii). Enter the	
_		hospital's name, city, and state:	<i>a.</i>					
5	Ш	An organization operated for the bene	_	university owned or opera	ated by a g	jovernmental	I unit described in	
_		section 170(b)(1)(A)(iv). (Complete			470/b\/4\	(A)()		
6	Н	A federal, state, or local government	•				the general public	
7	Ш	An organization that normally received	•		vernmentai	unit or nom	the general public	
8	П	described in section 170(b)(1)(A)(vi A community trust described in secti						
9	Н	An agricultural research organization			rated in co	niunction wi	ith a land-grant collec	10
•	ш	or university or a non-land-grant colle				•	-	,
		university:	go or agriculturo (c	oo moradanono). Emor un	io marrio, on	y, and olato	or the conege of	
10	X	An organization that normally receive	s: (1) more than 33	3 1/3% of its support fron	n contributi	ons, membei	rship fees, and gross	
		receipts from activities related to its e	` '	• • • • • • • • • • • • • • • • • • • •		•		
		support from gross investment income	e and unrelated bu	siness taxable income (le	ess section	, 511 tax) fro	m businesses	
		acquired by the organization after Ju	ne 30, 1975. See s	section 509(a)(2). (Com	plete Part	III.)		
11		An organization organized and opera	ated exclusively to	test for public safety. Se	e section	509(a)(4).		
12		An organization organized and operate	ted exclusively for t	the benefit of, to perform	the functio	ns of, or to c	arry out the purposes	;
		of one or more publicly supported org	ganizations describ	oed in section 509(a)(1)	or section	1 509(a)(2).	See section 509(a)(3	3).
		Check the box in lines 12a through 12	2d that describes th	e type of supporting org	anization a	nd complete	lines 12e, 12f, and 12	2g.
	а	Type I. A supporting organization	n operated, superv	rised, or controlled by its	supported	organizatio	n(s), typically by givir	ng
		the supported organization(s) the			rity of the c	lirectors or tr	rustees of the	
		supporting organization. You mu	•					
	b	Type II. A supporting organization	•			•	, , , ,	
		control or management of the sup		·	ersons that o	control or ma	anage the supported	
		organization(s). You must comp				90b 1 6	. C 10 - C - t t d 2	ıl.
	С	Type III functionally integrated						tn,
	d	its supported organization(s) (see						n(c)
	u	that is not functionally integrated.					•	11(5)
		requirement (see instructions). Y					and an atterniveness	
	е	Check this box if the organization	•	•	•		ne II. Type III	
	•	functionally integrated, or Type III				ω . , ρο ., . ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	f	Enter the number of supported organ						
	g	Provide the following information about	ut the supported or	ganization(s).				
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amount of
				(described on lines 1-10 above (see instructions))	listed in you docum		support (see instructions)	other support (see instructions)
				above (see instructions))	docum	enti	instructions)	mstructions)
					Yes	No		
(A)								
(B)								
(C)								
(D)								
(E)								
Tota	ı							

(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 II

Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support (d) 2019 Calendar year (or fiscal year beginning in) ▶ (a) 2016 **(b)** 2017 (c) 2018 (e) 2020 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 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 **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) Public support. Subtract line 5 from line 4 Section B. Total Support (d) 2019 Calendar year (or fiscal year beginning in) ▶ (a) 2016 (b) 2017 (c) 2018 (e) 2020 (f) Total **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) Section C. Computation of Public Support Percentage % **14** Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) 14 % 16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check 17a 10%-facts-and-circumstances test - 2020. 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 b 10%-facts-and-circumstances test - 2019. 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 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

Page 3

Part III

Sable Points Lighthouse Keepers Association 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.)

Sec	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	86,505	94,119	122,904	104,374	160,530	568,432
2	Gross receipts from admissions, merchandise sold or services performed, or facilities fumished in any activity that is related to the organization's tax-exempt purpose	238,918	260,096		231,361	13,983	987,731
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						
	Total. Add lines 1 through 5	325,423	354,215	366,277	335,735	174,513	1,556,163
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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
_	line 6.)						1,556,163
	ction B. Total Support	() 2242	(1) 0047	() 0040	(D 0040	() 0000	
	endar year (or fiscal year beginning in)▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
	Amounts from line 6	325,423	354,215	366,277	335,735	174,513	1,556,163
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,	2 4-0	2		4 2 2 2		
L	royalties, and income from similar sources	3,452	3,698	4,516	4,319	4,545	20,530
D	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
_	acquired after June 30, 1975	2 452	2 (08	4 516	4 310	4 545	20,530
	Net income from unrelated business	3,452	3,698	4,516	4,319	4,545	20,530
• •	activities not included in 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.)		1,000	1,500	500	50	3,050
13	Total support. (Add lines 9, 10c, 11,		_,000		500	- 50	2,030
-	and 12.)	328,875	358,913	372,293	340,554	179,108	1,579,743
14	First 5 years. If the Form 990 is for the orga						
	organization, check this box and stop here						
Sec	ction C. Computation of Public Suppor						
	Public support percentage for 2020 (line 8, c			column (f))		15	98.51 %
	Public support percentage from 2019 Sched					16	98.78 %
Sec	ction D. Computation of Investment In	come Percen	tage				
	Investment income percentage for 2020 (line			ne 13, column	(f))	17	1.00 %
	Investment income percentage from 2019 So					18	1.00 %
	33 1/3% support tests - 2020. If the organiz					than 33 1/3%,	
	17 is not more than 33 1/3%, check this box						
b	33 1/3% support tests - 2019. If the organiz	zation did not ch	neck a box on	line 14 or line 1	19a, and line 1	6 is more than	33 1/3%, and
	line 18 is not more than 33 1/3%, check this	box and stop h	ere. The orga	nization qualifi	es as a publicly	y supported org	anization 🕨 🗌
20	Private foundation. If the organization did n	not check a box	on line 14, 19	a, or 19b, chec	k this box and	see instruction	s ▶ 🏻

Schedule B

(Form 990, 990-EZ, or 990-PF) Department of the Treasury Schedule of Contributors

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

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

Internal Revenue Service Name of the organization

Employer identification number Sable Points Lighthouse Keepers Association 38-3248067

Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 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 x 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 (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, 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
Sable Points Lighthouse Keepers Association

Employer identification number 38-3248067

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

	4.		/ B
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Delta Foundation		Person 🗷 Payroll 🗌
	1249 Waukegan	\$19,000	Noncash
	Glenview IL 60025		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	Mason County Community Foundation		Person 🗷 Payroll 🗌
	P.O. Box 10	\$20,017	Noncash
	Ludington MI 49431		(Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
Νό.	Name, address, and ZIP + 4	Total contributions	Type of contribution
3	Max and Victoria Dreyfuss Foundatio		Person 🗷 Payroll
	2233 Wisconsin Avenue NW, Suite 414	\$ 10,000	Noncash
	Washington DC 20007		(Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
4	Great Lakes Energy People's Fund		Person 🗷 Payroll 🗌
	1323 Boyme Ave	\$5,160	Noncash
	Boyne City MI 49712		(Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
5	Michigan Humanities Council	\$ 7,500	Person 🗷 Payroll 🗌 Noncash
	2364 Woodlake Dr 100	\$7,500	
	Okemos MI 48864		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash
			(Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

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.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

2020

Open to Public Inspection

Employer identification number

Sab	le Points Lighthouse Keepers Association	38-3248067
Pa	rt I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Acco	unts.
	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?	Yes 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?	
Pa	rt II Conservation Easements.	
. u	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).	
•		f a historically important land area
		f a certified historic structure
	Preservation of open space	a certified filatoric structure
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a co	pronyation
2	easement on the last day of the tax year.	
_	Total number of conservation easements	Held at the End of the Tax Year
a	Total acreage restricted by conservation easements	
b	Number of conservation easements on a certified historic structure included in (a)	
C C		20
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a	24
•	historic structure listed in the National Register	
3		anization during the
4	tax year Number of states where preparity subject to concernation accompany is leasted.	
4	Number of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states where property subject to conservation easement is located December of states are also as the state of the state	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	□ Vaa □ Na
6	violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservati	on easements during the year
-	Annual of supposes in surred in acceptance in an action benefiting of siglations and automical acceptance.	and a second of the second
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation e	easements during the year
	► \$	N/D/:)
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4	
•	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense state	
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements the	lat describes the
Da	organization's accounting for conservation easements. Int III Organizations Maintaining Collections of Art, Historical Treasures, or O	Athor Similar Assots
Га	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	tilei Sililiai Assets.
10	· · · · · · · · · · · · · · · · · · ·	alanaa ahaat warka
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and b	
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in further	arice or public
L	service, provide, in Part XIII the text of the footnote to its financial statements that describes these items.	and about works of
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balar	
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtheran	ce 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 gai	n, provide the
	following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	
b	Assets included in Form 990, Part X	▶ \$

	ule D (Form 990) 2020 Sable Points Li					38-3248		Page 2
Pai	rt III Organizations Maintaining	Collections of	Art, Historica	l Treasures,	or Ot	her Similar As	ssets (co	ntinued)
3	Using the organization's acquisition, accession	n, and other records,	check any of the f	ollowing that ma	ıke signi	ficant use of its		
	collection items (check all that apply):							
а	Public exhibition			an or exchange p	orogram	IS		
b	Scholarly research		e 🗌 Oth	ner				
С	Preservation for future generations							
4	Provide a description of the organization's col	lections and explain	how they further th	ne organization's	exempt	t purpose in Part		
	XIII.							
5	During the year, did the organization solicit or	receive donations of	art, historical treas	sures, or other si	imilar			
	assets to be sold to raise funds rather than to		art of the organizat	ion's collection?.			. Yes	☐ No
Pai	rt IV Escrow and Custodial Arra	•						
	Complete if the organization a 990, Part X, line 21.	answered "Yes"	on Form 990,	Part IV, line 9	9, or re	eported an amo	ount on F	orm
1a	Is the organization an agent, trustee, custodiar	or other intermedia	ry for contributions	or other assets	not			
ıa		· · · · · · · · · · · · ·	-				□ Vas	□No
b	If "Yes," explain the arrangement in Part XIII a			• • • • • • •			🖂 163	INO
b	ii res, explain the arrangement iii r art Ain a	and complete the folic	owing table.			Δm	nount	
	Beginning balance				. 10		IOUIT	
c d								
e	• ,							
f	Ending balance							
2a	Did the organization include an amount on For						☐ Yes	No
b	If "Yes," explain the arrangement in Part XIII.				-			
	rt V Endowment Funds.	CHOCK HOLD II THO OX	ounation nad boon	provided erri d			<u> </u>	
	Complete if the organization a	answered "Yes"	on Form 990.	Part IV. line	10.			
	5 - 11 p - 12 m - 11 g	(a) Current year	(b) Prior year	(c) Two years		(d) Three years back	(e) Four	rears back
1a	Beginning of year balance	(4) 0 2011 2011 3 2 2 2	(2)	(4, 1112, 55112		(-,	(5)	
b	Contributions							
C	Net investment earnings, gains, and							
_	losses							
d	Grants or scholarships							
е	Other expenditures for facilities and							
	programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the curre	nt vear end balance	(line 1g. column (a	ı)) held as:				
а	Board designated or quasi-endowment		(,,				
b	<u> </u>							
С	Term endowment ▶ %							
	The percentages on lines 2a, 2b, and 2c shoul	d equal 100%.						
3a	Are there endowment funds not in the posses	sion of the organizat	ion that are held a	nd 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 organiza	tions listed as require	ed on Schedule R	?			. 3b	
4	Describe in Part XIII the intended uses of the	organization's endov	wment funds.					
Pai	rt VI Land, Buildings, and Equip	ment.						
	Complete if the organization a	answered "Yes"	on Form 990,	Part IV, line	11a. S	ee Form 990,	Part X, lin	e 10.
	Description of property	(a) Cost or oth	er basis (b) Co	st or other basis	(c)	Accumulated	(d) Book	value
		(investme	ent)	(other)	d	epreciation		
1a	Land							
b	Buildings							
С	Leasehold improvements			70,417		14,680		55,737
d	Equipment			31,724		25,986		5,738
e	Other	E.		311,674		69,041	2	42,633
Tota	I. Add lines 1a through 1e. (Column (d) must	equal Form 990, Par	rt X, column (B), li	ne 10.c.)		▶ 🗍	3	04,108

Page 3

rait VII	Complete if the organization answered "Yes"	on Forn	n 990, Part IV, lin	e 11b. Se	e Form 990, P	art X, line 12.
	(a) Description of security or category (including name of security)		(b) Book value		(c) Method o	
(1) Financial						
(2) Closely-h	eld equity interests					
(3) Other						
(A)						
(B)						
(C)						
(D)						
(E)						
(F)						
(G)						
(H)						
Total. (Colun	nn (b) must equal Form 990, Part X, col. (B) line 12.)	▶				
Part VIII	Investments - Program Related.					
	Complete if the organization answered "Yes" of	on Forn	n 990, Part IV, lin	e 11c. Se	e Form 990, P	art X, line 13.
	(a) Description of investment		(b) Book value		(c) Method o	
	(a) Description of investment		(b) Book value		Cost or end-of-year	
(1)Commun	ity Foundation Investments		136,286	FMV		
	ity Foundation Capital Camp		156,771	FMV		
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
	nn (b) must equal Form 990, Part X, col. (B) line 13.)		293,057			
Part IX	Other Assets. Complete if the organization answered "Yes" of	on Forn	n 000 Part IV lin	o 11d Sc	o Form 990 P	art Y line 15
	(a) Description	5111 011	11 550, 1 411 17, 111	ic 11a. oc	C 1 01111 330, 1	(b) Book value
(1)	(a) Description					(b) Book value
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
	on (h) must squal Form 000. Port V sol (P) line 45					
Part X	nn (b) must equal Form 990, Part X, col. (B) line 15.) Other Liabilities.				. •	
railA	Complete if the organization answered "Yes"	on Earn	o 000 Dort IV lin	o 110 or	11f Soo Form	000 Part V
	line 25.	וורטוו	ii 990, Fait IV, iii	ie i ie oi	i ii. See Foiiii	990, Part A,
1.		(b) Book va	ilue			
	income taxes					
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
	(b) must equal Form 990, Part X, col. (B) line 25.). ▶					
-	uncertain tax positions. In Part XIII, provide the text of the for		-			_
organization's	liability for uncertain tax positions under FASB ASC 740. Ch	eck here	if the text of the footn	ote has beer	n provided in Part 2	XIII [

SCHEDULE 0 (Form 990 or 990-EZ)

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.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

► Attach to Form 990 or 990-EZ.

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

Employer identification number 38-3248067 Sable Points Lighthouse Keepers Association

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 webiste as
well as being available on its own website at www.splka.org.
07. Governing documents, etc, available to public (Part VI, line 19)

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

Schedule O (Form 990 or 990-EZ) (2020) Page 2 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. 08. Explanation of other changes in net assets or fund balances (Part XI, line 9) Per audited financial statements for year ending December 31, 2019, investment income was increased by \$10,996 and Accrued expenses decreased by \$420 for a net change to beginning unrestricted net assets of \$10,576. 09. 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)

Attach to your tax return.

OMB No. 1545-0172

Attachment

Department of the Treasury Sequence No. 179 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information. Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates Identifying number Sable Points Lighthouse Keepers FORM 990 - 1 38-3248067 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 1 2 2 Threshold cost of section 179 property before reduction in limitation (see instructions)......... 3 3 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 6 (a) Description of property (b) Cost (business use only) 7 8 8 9 9 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . 11 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 16 18,169 MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 78 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and year (business/investment use (e) Convention (a) Classification of property placed in (f) Method (g) Depreciation deduction service only-see instructions) 19a 3-year property 79 b 5-year property 789 5 SL ΗY 2,600 7 7-year property HY SL 186 d 10-year property 1,392 10 ΗY SL 70 e 15-year property 20-year property 3,540 20 ΗY \mathtt{SL} 89 25-year property 25 yrs. h Residential rental 27.5 yrs. S/I MM property 27.5 yrs. MM S/I Nonresidential real Statement 39 yrs. MM S/L 115 MM property Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12-year 12 yrs. S/L 30-year 30 yrs. MM S/L С d 40-year MM Part IV **Summary** (See instructions.) Listed property. Enter amount from line 28 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 18,786

For assets shown above and placed in service during the current year, enter the

23

FOR YOUR RECORDS ONLY Federal Supporting Statements Name(s) as shown on return Sable Points Lighthouse Keepers Association Tax ID Number 38-3248067

Form 990 - Schedule D - Part VI - Line 1e Statement #D1e Investments - Other

Description	Cost/basis	Cost/basis		Book
of Investment	(Investment)	(Other)	Depr	Value
Land Improvements	0	16,659	9,071	7,588
Seawall	0	160,837	32,255	128,582
Gift Shop Inventory System	0	10,653	10,653	0
Tablets and Registers	0	2,728	1,365	1,363
Porthole Replacement	0	16,381	1,103	15,278
2018 Leasehold Improvements	0	21,372	2,320	19,052
2018 Furniture and Equipment	0	10,324	3,283	7,041
Solar Panels LNBL and LSP	0	2,810	352	2,458
Office Improvements and Equip	0	6,094	2,964	3,130
2019 Furniture and Equipment	0	17,744	3,313	14,431
2019 Leasehold Improvements	0	23,571	1,574	21,997
2019 Office Imps and Equipment	0	831	249	582
2020 Leasehold Improvements	0	19,489	390	19,099
2020 Furniture & Equipment	0	1,392	70	1,322
2020 Office Imps and Equipment	0	789	79	710
Total	0	311,674	69,041	242,633

PG01 | Form 4562 - Line 19i | Statement #567

Date 11-2020	Cost 1,996	Deduction 6
08-2020	11,353	109
Total		115

990 Overflow Statement	2020 Page 1
Name(s) as shown on return	FEIN
Sable Points Lighthouse Keepers Association	38-3248067

Occupancy

Description		Amount
Rent	\$	4,628
Utilities		6,178
	Total: \$	10,806

Description	Amount
_Equipment Expense	\$ 162
Education	32
Volunteer Food and Lodging	(3,416)
Cash Over/Short	12
Supplies - Giftshops	<u> </u>
Postage	206
Utilities	5,097
Credit Card Expense	<u>3,964</u>
Total:	\$ 6,062

Description	 Amount
Postage	\$ 3,315
Bank Charges	90
Dues	 2,653
Grant Expense	 191
Food & Lodging	462
Newsletters	2,807
Total:	\$ 9,518

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

Depreciation Detail Listing

Program Services

2020

PAGE 1

Name(s) as shown on return

For your records only

Social security number/EIN

	able Points Lighthouse	use Keepers Association			38-3248067											
No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Meth	od	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Seawall	12202012	157,570		100.00			157,570	40	SL	MM	2.5	27,737	3,939	31,676	3,939
2	Lighthouse Furnishing	06152012	2,135		100.00			2,135	7			0	2,135		2,135	
3	Defibrillator - White	06112012	1,681		100.00			1,681	7			0	1,681		1,681	
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	3,495	466	3,961	467
10	Bathroom renovation-L	04122012	809		100.00			809	15	SL	HY	6.667	405	54	459	54
11	Building Improvement-	05152012	1,200		100.00			1,200	15	SL	HY	6.667	600	80	680	80
12	Heating System - Big	06112012	1,775		100.00			1,775	15	SL	HY	6.667	885	118	1,003	118
14	Seawall Improvements	12312013	3,268		100.00			3,268	40	SL	MM	2.5	495	82	577	82
15	Generator and alarm -	03122013	566		100.00			566	10	SL	HY	10	370	57	427	57
16	Little Sable Point Ma	04122013	3,330		100.00			3,330	20	SL	HY	5	1,079	166	1,245	167
17	Road to Big Sable Lig	04172013	1,484		100.00			1,484	20	SL	HY	5	481	74	555	74
18	LED panel- Little Sab	05272013	856		100.00			856	7	SL	HY	14.286	793	63	856	63
19	WRLS House Remodeling	05282013	2,244		100.00			2,244	20	SL	HY	5	728	112	840	112
20	Storage Tubs for Ligh	10012013	988		100.00			988	7	SL	HY	14.286	917	71	988	71
24	Carpeting	05142014	1,786		100.00			1,786	7	SL	HY	14.286	1,403	255	1,658	255
25	Cabinets & Shelving	05162014	309		100.00			309	7	SL	HY	14.286	242	44	286	44
26	Refrigerator	06052014	300		100.00			300	7	SL	HY	14.286	236	43	279	43
27	Land Improvements - B	07102014	10,510		100.00			10,510	15	SL	HY	6.667	3,855	701	4,556	701
28	Storm Windows	09302014	875		100.00			875	15	SL	HY	6.667	319	58	377	58
31	Sump Drains	09302015	1,467		100.00			1,467	15	SL	MQ	6.667	429	98	527	98
32	Rain Gutters	10202015	2,630		100.00			2,630	15	SL	MQ	6.667	722	175	897	175
33	Storm Windows	11032015	1,375		100.00			1,375	15	SL	MQ	6.667	379	92	471	92
34	Trailer	11032015	500		100.00			500	5	SL	MQ	20	413	87	500	87
35	Shed for WRLS	06092016	2,256		100.00			2,256	15	SL	HY	6.667	525	150	675	150
37	2 Memorial Benches at	08022016	1,400		100.00			1,400	7	SL	HY	14.286	700	200	900	200
38	Brass Vent Cover at W	08242016	739		100.00			739	20	150 DE	в ну	5.713	176	42	218	42
39	2nd Floor Roof Deck a	09192016	4,600		100.00			4,600	39	SL	MM	2.564	388	118	506	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 2020

PAGE 2

Name(s) as shown on return

Social security number/EIN

S	able Points Lighthouse	Keepers	Association	L								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	1,033	295	1,328	295
41	Beds for BSL Residenc	07222016	3,361		100.00			3,361	7	SL HY	14.286	1,680	480	2,160	480
42	5 Storm Windows at Bi	10282016	625		100.00			625	20	150 DB HY	5.713	149	36	185	36
43	Porch Replacement Col	11072016	533		100.00			533	39	SL MM	2.564	44	14	58	14
44	Basement Wall Reinfor	12192016	2,850		100.00			2,850	39	SL MM	2.564	222	73	295	73
45	Flooring for LSP resi	04052017	817		100.00			817	10	SL HY	10	205	82	287	82
46	Electric equipment ca	05022017	2,500		100.00			2,500	7	SL HY	14.286	893	357	1,250	357
47	White River museum do	05252017	881		100.00			881	20	SL HY	5	110	44	154	44
48	Storm Windows for Big	05312017	1,500		100.00			1,500	10	SL HY	10	375	150	525	150
49	Roof replacement at B	06012017	27,850		100.00			27,850	39	SL MM	2.564	1,815	714	2,529	714
50	Workshop remodel at W	09262017	12,389		100.00			12,389	20	SL HY	5	1,548	619	2,167	619
51	Backpack leaf blower	09292017	580		100.00			580	7	SL HY	14.286	207	83	290	83
55	Storm Windows at Whit	12122017	775		100.00			775	20	SL HY	5	97	39	136	39
56	Memorial Benches LSP	02152018	1,699		100.00			1,699	10	SL HY	10	255	170	425	170
57	Brass plaques for WRL	06122018	554		100.00			554	10	SL HY	10	83	55	138	55
58	Memorial Benches	07132018	1,518		100.00			1,518	10	SL HY	10	228	152	380	152
60	Living Room Furniture	05072018	4,412		100.00			4,412	7	SL HY	14.286	945	630	1,575	630
61	Mattresses & Box Spri	03162018	1,442		100.00			1,442	7	SL HY	14.286	309	206	515	206
62	Stove & installation	04182018	699		100.00			699	7	SL HY	14.286	150	100	250	100
63	Solar panels for LNBL	04052018	1,532		100.00			1,532	20	SL HY	5	115	77	192	77
64	Solar Panels for LSP	04052018	1,278		100.00			1,278	20	SL HY	5	96	64	160	64
65	Portholes at LNBL	05312018	16,381		100.00			16,381	39	SL MM	2.564	683	420	1,103	420
66	Doors at Big Sable	09052018	9,134		100.00			9,134	20	SL HY	5	685	457	1,142	457
67	Deck at LSP	06292018	3,147		100.00			3,147	20	SL HY	5	236	157	393	157
68	Cement work at WRLS	05272018	4,706		100.00			4,706	20	SL HY	5	353	235	588	235
69	Wheelchair Ramp and R	08292018	1,575		100.00			1,575	20	SL HY	5	118	79	197	79
73	Beach Cleaner	01162019	3,000		100.00			3,000	5	SL HY	20	300	600	900	600
74	Furniture - LSPL Resi	01182019	7,306		100.00			7,306	7	SL HY	14.286	522	1,044	1,566	1,044
75	Mattresses - LNBL Res	04082019	2,640		100.00			2,640	7	SL HY	14.286	189	377	566	377
76	Roof Replacement - WR	05222019	7,636		100.00			7,636	39	SL MM	2.564	122	196	318	196

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

Depreciation Detail Listing

Program Services For your records only

PAGE 3

Name(s) as shown on return

Social security number/EIN 38-3248067

S	able Points Lighthouse	Keepers	Association	L									38	-3248067		
No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Met	hod	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
77	Furniture replacement	03152019	871		100.00			871	10	SL	HY	10	44	87	131	87
78	Emaciator Pump - LSPL	06212019	1,487		100.00			1,487	20	SL	HY	5	37	74	111	74
79	Storm Windows on porc	08312019	825		100.00			825	20	SL	HY	5	21	41	62	41
81	Doors & Finish - BSPL	04142019	15,110		100.00			15,110	20	SL	HY	5	378	755	1,133	755
82	Sump Pump - BSP	10252019	2,440		100.00			2,440	20	SL	HY	5	61	122	183	122
83	Drywall Bedrooms BSP	06052020	3,540		100.00			3,540	20	SL	HY	2.5		89	89	89
84	Bedroom Carpet Lud N.	03122020	2,600		100.00			2,600	7	SL	HY	7.143		186	186	186
86	Little Sable Point Re	11302020	1,996		100.00			1,996	39	SL	MM	.321		6	6	6
87	Ludington N. restorat	08132020	11,353		100.00			11,353	39	SL	MM	.962		109	109	109
88	Memorial Benches LSP	05262020	1,392		100.00			1,392	10	SL	HY	5		70	70	70
	Totals		382,739					382,739					70,315	16,889	87,204	16,891

382,739

16,889

Depreciation Detail Listing

Management & General

2020

PAGE 1

Name(s) as shown on return

* Item is included in UBIA for Section 199A calculations.

See "UBIA" in lower right corner.

For your records only

Social security number/EIN

No. 4	Description Computer - Debbie's o	Date	Coat	Basis											38-3248067					
	Computer - Debbie's o		Cost	Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current					
8	1	02152012	478		100.00			478	5		0	478		478						
	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		0	604		604						
30	Computer - Bookkeeper	04282014	690		100.00			690	5		0	690		690						
36	Phone	06292016	523		100.00			523	3		0	523		523						
52	Office Furniture	09292017	1,645		100.00			1,645	7	SL HY	14.286	588	235	823	235					
53	Television with wall	11272017	837		100.00			837	5	SL HY	20	418	167	585	167					
54	(2) Administrative of	12062017	1,997		100.00			1,997	5	SL HY	20	998	399	1,397	399					
59	Replacement Furnace a	02162018	6,094		100.00			6,094	20	SL HY	5	457	305	762	305					
70	Tablet at Little Sabl	05152018	730		100.00			730	5	SL HY	20	219	146	365	146					
71	Gift Shop Register at	05152018	999		100.00			999	5	SL HY	20	300	200	500	200					
72	Register at White Riv	05152018	999		100.00			999	5	SL HY	20	300	200	500	200					
80	Laptop for office	03282019	831		100.00			831	5	SL HY	20	83	166	249	166					
85	Tablet W.R.	01082020	789		100.00			789	5	SL HY	10		79	79	79					
	Totals		32,162					32,162				20,604	1,897	22,501	1,897					

1,897

Next Year's Depreciation Worksheet

2020

(Keep for your records)

		(Kee	ep for your records)			202	
	as ahown on retu						Number
		Lighthouse Keepers Association	Dete	D	Madaad	т' —	3248067
Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	Seawall	12-20-2012	_	SL	40	3,939
PRG	1	Lighthouse Furnishings	06-15-2012	-	SL	7	
PRG	1	Defibrillator - White Ri	06-11-2012	-	SL	7	
MGT	1	Computer - Debbie's offi	02-15-2012		SL	5	
PRG	1	Computers for Lighthouse	04-03-2012		SL	5	
PRG	1	Microsoft Dynamics at lo	05-29-2012	-	S/L	3	
PRG	1	Bar code printer	07-02-2012		SL	5	
MGT	1	CBD Computer (2)	08-23-2012	,	SL	5	
PRG	1	Land Improvments - Big S	05-01-2012	, , , , ,	SL	10	466
PRG	1	Bathroom renovation-Ludi	04-12-2012		SL	15	54
PRG	1	Building Improvement- Wh	05-15-2012	-	SL	15	80
PRG	1	Heating System - Big Sab	06-11-2012	-	SL	15	118
MGT	1	Epson 3112 projector	11-17-2012		SL	5	
PRG	1	Seawall Improvements	12-31-2013	-	SL	40	82
PRG	1	Generator and alarm - Bi	03-12-2013		SL	10	57
PRG	1	Little Sable Point Marke	04-12-2013		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		SL	7	
PRG	1	WRLS House Remodeling	05-28-2013	2,244	SL	20	112
PRG	1	Storage Tubs for Lightho	10-01-2013		SL	7	
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	128
PRG	1	Cabinets & Shelving	05-16-2014	309	SL	7	23
PRG	1	Refrigerator	06-05-2014		SL	7	21
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	
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	39
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	м	20	33
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		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		SL	39	714
PRG	1	Workshop remodel at Whit	09-26-2017		SL	20	619
PRG	1	Backpack leaf blower for	09-29-2017	580	SL	7	83
MGT	1	Office Furniture	09-29-2017		SL	7	235
				[

Next Year's Depreciation Worksheet

2020

(Keep for your records)

Name(s) as ahown on return

Tax ID Number

, ,	as anown on retu						Number
		Lighthouse Keepers Association	l	I	T	т'	3248067
Form	Multi-Form	'	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	755
PRG	1	Sump Pump - BSP	10-25-2019	2,440	SL	20	122
PRG	1	Drywall Bedrooms BSP	06-05-2020	3,540	SL	20	177
PRG	1	Bedroom Carpet Lud N.	03-12-2020	2,600	SL	7	371
MGT	1	Tablet W.R.	01-08-2020	789	SL	5	158
PRG	1	Little Sable Point Resto	11-30-2020	1,996	SL	39	51
PRG	1	Ludington N. restoration	08-13-2020	11,353	SL	39	291
PRG	1	Memorial Benches LSP	05-26-2020	1,392	SL	10	139
		TOTAL					19,037
			1				1

Connie M Tewes CPA LLC

5728 W US 10 Ludington, MI 49431 connietewes@gmail.com Phone: (231)342-4988 | Fax: (231)309-5967

May 10, 2021

Sable Points Lighthouse Keepers Association PO Box 673 Ludington, MI 49431

Subject: Preparation of 2020 Tax Returns

Sable Points Lighthouse Keepers Association:

Thank you for choosing Connie M Tewes CPA LLC to assist with the 2020 taxes for Sable Points Lighthouse Keepers Association. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2020 federal and state income tax returns for Sable Points Lighthouse Keepers Association. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Sable Points Lighthouse Keepers Association, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2020 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (231)342-4988.
Sincerely,
Connie M Tewes CPA Connie M Tewes CPA LLC
Accepted By:
Officer
Date