

Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Department of the Treasury  
Internal Revenue Service

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

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

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

<b>A For the 2018 calendar year, or tax year beginning</b>		, 2018, and ending	
<b>B Check if applicable</b>	<b>C Name of organization</b> OCEAN POINT COLONY TRUST		<b>D Employer identification number</b> 23-718583646
<input type="checkbox"/> Address change	Doing business as		<b>E Telephone number</b> (207) 633-2321
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address)		Room/suite
<input type="checkbox"/> Initial return	P.O. BOX 642		<b>F City or town, state or province, country, and ZIP or foreign postal code</b> EAST BOOTHBAY, ME 04544-0642
<input type="checkbox"/> Final return/terminated			<b>G Gross receipts \$</b> 363,004
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			
<b>H</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) 4947(a)(1) or 527		<b>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</b>	
		<b>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</b> If "No," attach a list (see instructions)	
<b>J Website:</b> ► <a href="http://www.oceanpointcolonytrust.org">www.oceanpointcolonytrust.org</a>		<b>H(c) Group exemption number</b> ► <b>N/A</b>	
<b>K Form of organization</b> <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		<b>L Year of formation</b> 1971	<b>M State of legal domicile</b> ME

<b>Part I Summary</b>					
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>THE ORGANIZATION IS DEDICATED TO THE RESPONSIBLE STEWARDSHIP OF PROPERTIES AND RESOURCES FOR PUBLIC USE AND CREATING PROGRAMS AND ACTIVITIES AT OCEAN POINT, MAINE FOR THE ENJOYMENT OF ALL.</b>				
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	10		
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	10		
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) . . . . .	5	1		
	6 Total number of volunteers (estimate if necessary) . . . . .	6	50		
	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	-0-		
b Net unrelated business taxable income from Form 990-T, line 38 . . . . .	7b	-0-			
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) . . . . .	51	197,455	315,686	
	9 Program service revenue (Part VIII, line 2g) . . . . .	51	200	-0-	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	51	107	2,115	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c-10c, and 11e) . . . . .	51	3,244	4,732	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	51	201,006	322,533	
	<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	51	3,250	2,000
		14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	51	-0-	-0-
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .		51	4,697	6,098	
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		51	-0-	-0-	
b Total fundraising expenses (Part IX, column (D), line 25) ► 295		51			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .		51	19,869	25,199	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .		51	27,816	33,297	
19 Revenue less expenses. Subtract line 18 from line 12 . . . . .	51	173,190	289,236		
<b>Net Assets or Fund Balances</b>	Beginning of Current Year	End of Year			
	20 Total assets (Part X, line 16) . . . . .	51	272,826	562,062	
	21 Total liabilities (Part X, line 26) . . . . .	51	-0-	-0-	
	22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	51	272,826	562,062	

**Part II Signature Block**

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

<b>Sign Here</b>	<i>Jennifer M Klein</i>	Date <i>7/19/19</i>
	<i>Treasurer, Jennifer Klein</i>	
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>HENRY J. HURFORD, JR.</b>	Preparer's signature <i>Henry J. Hugard Jr.</i>	Date <b>6/12/19</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P01207388</b>
	Firm's name ► <b>HENRY J. HURFORD, JR., CPA</b>		Firm's EIN ►		
	Firm's address ► <b>P.O. BOX 1, BOOTHBAY HARBOR, ME 04538-0001</b>		Phone no. <b>(207) 633-4040</b>		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 11282Y

Form 990 (2018)

g21

10

**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:

THE ORGANIZATION IS DEDICATED TO THE RESPONSIBLE STEWARDSHIP OF PROPERTIES AND RESOURCES FOR PUBLIC USE AND CREATING PROGRAMS AND ACTIVITIES AT OCEAN POINT, MAINE FOR THE ENJOYMENT OF 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: N/A) (Expenses \$ 26,070 including grants of \$ 2,000) (Revenue \$ -0-)

SEE STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS ON SCHEDULE O.

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

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

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

4e Total program service expenses ► 26,070

## Part IV Checklist of Required Schedules

	Yes	No
1	✓	
2	✓	
3	✓	
4	✓	
5	✓	
6	✓	
7	✓	
8	✓	
9	✓	
10	✓	
11a	✓	
11b	✓	
11c	✓	
11d	✓	
11e	✓	
11f	✓	
12a	✓	
12b	✓	
13	✓	
14a	✓	
14b	✓	
15	✓	
16	✓	
17	✓	
18	✓	
19	✓	
20a	✓	
20b		
21	✓	

**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	✓
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	✓
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	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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? If "Yes," complete Schedule L, Part I	25a	✓
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	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
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)	28a	✓
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	✓
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	✓
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	34	✓
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	35a	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36	✓
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	✓
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.		

**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	1a	-0-
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	-0-
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

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

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

**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

### Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year. **1a** **10**
- 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 in Schedule O.
- 1b Enter the number of voting members included in line 1a, above, who are independent. **1b** **10**
- 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** **✓**
- 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** **✓**
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4** **✓**
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5** **✓**
- 6 Did the organization have members or stockholders? **6** **✓**
- 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** **✓**
- 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** **✓**
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a The governing body? **8a** **✓**
- b Each committee with authority to act on behalf of the governing body? **8b** **✓**
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. **9** **✓**

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

- 10a Did the organization have local chapters, branches, or affiliates? **10a** **✓**
- b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **10b**
- 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **11a** **✓**
- b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a** **✓**
- 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. **12b**
- b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c**
- c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. **13** **✓**
- 13 Did the organization have a written whistleblower policy? **14** **✓**
- 14 Did the organization have a written document retention and destruction policy? **15** **✓**
- 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? **15a** **✓**
- a The organization's CEO, Executive Director, or top management official **15b** **✓**
- b Other officers or key employees of the organization **16a** **✓**
- If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). **16b**
- 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? **16b**
- b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? **16b**

### Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
- Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in 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 ► **JENNIFER KLEIN, P.O. BOX 642, EAST BOOTHBAY, ME 04544 (207) 633-2321**

**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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated	Former			
(1) MICHAEL ANDERSON										
PRESIDENT	5.0	✓		✓				-0-	-0-	-0-
(2) MATTHEW LINDLEY										
VICE PRESIDENT	0.5	✓		✓				-0-	-0-	-0-
(3) JENNIFER KLEIN										
TREASURER	5.0	✓		✓				-0-	-0-	-0-
(4) MARYELLEN BERTRAND										
SECRETARY	3.0	✓		✓				-0-	-0-	-0-
(5) MAUREEN DRISCOLL										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(6) ALEX HALL										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(7) LIZ HOLLAND										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(8) MARK NORDENSON										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(9) JEFFREY SLAYTON										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(10) LANNY WHITEHOUSE										
TRUSTEE	0.5	✓						-0-	-0-	-0-
(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 (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	
		Or Director	Individual trustee	Institutional trustee	Officer	Key employee				Highest compensated employee
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total . . . . .</b>							►	-0-	-0-	-0-
<b>c Total from continuation sheets to Part VII, Section A</b>							►			
<b>d Total (add lines 1b and 1c) . . . . .</b>							►	-0-	-0-	-0-
<b>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 ►</b>								-0-		
<b>3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .</b>										
<b>4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .</b>										
<b>5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .</b>										

	Yes	No
3		✓
4		✓
5		✓

## 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
NONE		
<b>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 ►</b>		-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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>				
	<b>b</b> Membership dues . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . .	<b>1c</b>				
	<b>d</b> Related organizations . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	<b>315,686</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f \$		<b>39,245</b>			
<b>h</b> <b>Total.</b> Add lines 1a-1f . . . ►		<b>315,686</b>				
<b>Program Service Revenue</b>		<b>Business Code</b>				
	<b>2a</b>					
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue .					
<b>g</b> <b>Total.</b> Add lines 2a-2f . . . ►						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . ►		<b>1,915</b>		<b>1,915</b>	
	<b>4</b> Income from investment of tax-exempt bond proceeds ►					
	<b>5</b> Royalties . . . ►					
	<b>6a</b> Gross rents . . .	(i) Real	(ii) Personal			
		<b>200</b>				
	<b>b</b> Less: rental expenses	<b>-0-</b>				
	<b>c</b> Rental income or (loss)	<b>200</b>				
<b>d</b> Net rental income or (loss) . . . ►		<b>200</b>			<b>200</b>	
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>39,245</b>					
<b>b</b> Less: cost or other basis and sales expenses .	<b>39,245</b>					
<b>c</b> Gain or (loss) . . .	<b>-0-</b>					
<b>d</b> Net gain or (loss) . . . ►		<b>-0-</b>			<b>-0-</b>	
<b>8a</b> Gross income from fundraising events (not including \$ <b>-0-</b> of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	<b>5,958</b>				
<b>b</b> Less: direct expenses . . . . .	<b>b</b>	<b>1,226</b>				
<b>c</b> Net income or (loss) from fundraising events . ►		<b>4,732</b>			<b>4,732</b>	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . ►						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . ►						
<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ►						
<b>12</b> <b>Total revenue.</b> See instructions . . . . . ►		<b>322,533</b>	<b>-0-</b>	<b>-0-</b>	<b>6,847</b>	

**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>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	2,000	2,000		
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 . . . . .	5,333	5,333		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9 Other employee benefits . . . . .	357	357		
10 Payroll taxes . . . . .	408	408		
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .	3,802		3,802	
c Accounting . . . . .	520		520	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .	140		140	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	327		327	
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	469		174	295
14 Information technology . . . . .	2,191	1,411	780	
15 Royalties . . . . .				
16 Occupancy . . . . .	13,157	13,157		
17 Travel . . . . .				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	500	500		
23 Insurance . . . . .	4,058	2,904	1,154	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .				
a ANNUAL STATE REPORT FEE . . . . .	35		35	
b . . . . .				
c . . . . .				
d . . . . .				
e All other expenses . . . . .				
25 Total functional expenses. Add lines 1 through 24e	33,297	26,070	6,932	295
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	177,568	1	1,456
	2 Savings and temporary cash investments	67,665	2	529,971
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 73,175		
	b Less. accumulated depreciation	10b 42,540	27,593	10c 30,635
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)		272,826	16 562,062
Liabilities	17 Accounts payable and accrued expenses		17	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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 Total liabilities. Add lines 17 through 25		-0-	26 -0-
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	95,258	27	101,992
	28 Temporarily restricted net assets	177,568	28	460,070
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	272,826	33	562,062
	34 Total liabilities and net assets/fund balances	272,826	34	562,062

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	322,533
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	33,297
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	289,236
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	272,826
5	Net unrealized gains (losses) on investments . . . . .	5	
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	562,062

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 2b 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 2c 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 in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b		✓
2c		
3a		✓
3b		

**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

**2018**

Open to Public  
Inspection

Name of the organization

OCEAN POINT COLONY TRUST

Employer identification number

23-7185846

**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)**. *OK*
- 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**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	24,042	31,886	22,377	197,455	315,686	591,446
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 . . .						
<b>4 Total.</b> Add lines 1 through 3 . . .	<b>24,042</b>	<b>31,886</b>	<b>22,377</b>	<b>197,455</b>	<b>315,686</b>	<b>591,446</b>
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) . . .						157,590
<b>6 Public support.</b> Subtract line 5 from line 4						433,856

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4 . . . . .	24,042	31,886	22,377	197,455	315,686	591,446
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	810	561	111	107	2,115	3,704
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.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						595,150
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	42,781
<b>13 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**

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	72.90 %
15 Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	15	56.07 %
<b>16a 33<math>\frac{1}{3}</math>% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 $\frac{1}{3}$ % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input checked="" type="checkbox"/>		
<b>b 33<math>\frac{1}{3}</math>% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 $\frac{1}{3}$ % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

Employer identification number

OCEAN POINT COLONY TRUST

23-7185846

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
(i)	Revenue included on Form 990, Part VIII, line 1 . . . . . ► \$ . . . . .
(ii)	Assets included in Form 990, Part X . . . . . ► \$ . . . . .
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a	Revenue included on Form 990, Part VIII, line 1 . . . . . ► \$ . . . . .
b	Assets included in Form 990, Part X . . . . . ► \$ . . . . .

**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 are a significant use of its collection items (check all that apply):
- |   |   |
|---|---|
| <b>a</b> <input type="checkbox"/> Public exhibition                   | <b>d</b> <input type="checkbox"/> Loan or exchange programs |
| <b>b</b> <input type="checkbox"/> Scholarly research                  | <b>e</b> <input type="checkbox"/> Other _____               |
| <b>c</b> <input type="checkbox"/> Preservation for future generations |   |
- 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 |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |
- 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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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 Temporarily restricted 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
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .			<b>6,500</b>	<b>6,500</b>
<b>b</b> Buildings . . . . .			<b>20,000</b>	<b>18,500</b>
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .		<b>46,675</b>	<b>24,040</b>	<b>22,635</b>

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . ► **30,635**

**SCHEDULE M**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

Employer identification number

OCEAN POINT COLONY TRUST

23-7185846

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	✓	4	39,245	NET SALES PROCEEDS
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( _____ ) . . . . .				
26 Other ► ( _____ ) . . . . .				
27 Other ► ( _____ ) . . . . .				
28 Other ► ( _____ ) . . . . .				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .			29	-0-
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .				
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .				
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .				
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

	Yes	No
30a	✓	
31	✓	
32a	✓	

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**PART I, LINE 32b - THE ORGANIZATION USES AN INDEPENDENT SECURITIES BROKER TO SELL GIFTS OF PUBLICLY TRADED**

**SECURITIES. FOUR SUCH GIFTS WERE RECEIVED AND SOLD DURING THE YEAR ENDED DECEMBER 31, 2018.**

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

**OCEAN POINT COLONY TRUST**

Employer identification number

**23-7185846**

**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

**PART III, LINE 4a**

The Ocean Point Colony Trust ("OPCT") is dedicated to responsible stewardship of properties and resources and to creating programs and activities at Ocean Point, Maine for the enjoyment of all.

During the year ended December 31, 2018 the OPCT allowed public access to all of its properties. Presently, the OPCT preserves and maintains over 14 acres of land, the majority of which is in a "forever wild" state.

Included in its holdings are woodlands, a playground, ballfields, tennis courts, a casino building, a beach and parking area, and 1000 feet of ocean frontage which the OPCT has protected from development. Countless thousands of visitors to the Boothbay Region as well as local citizenry enjoy these properties at no charge.

During the year the OPCT continued its woodlot management program and development of a planned trail system for hikers of all ages and abilities.

In addition to fulfilling its primary mission of responsible property stewardship, the OPCT provided:

- (A) athletic activities for young children through teens including soccer, softball, volleyball, tennis, capture the flag and kickball;
- (B) tennis lessons from the beginner level to the intermediate level, tennis clinics and fielded a teen tennis team;
- (C) arts and crafts workshops for children;
- (D) reading programs, including an afternoon story hour for children, and a lending library;
- (E) social and dining activities for people of all ages including a chicken barbecue, a lobster bake, ball game cookouts, and pancake breakfasts;
- (F) encouragement and opportunities to young people to participate in activities that develop a sense of camaraderie and volunteerism such as fund raising events for other non profit organizations and maintaining the OPCT's properties.

In 2017 OPCT commenced a major capital fund raising campaign, expected to last through 2020, to replace and refurbish its existing facilities.

Name of the organization

**OCEAN POINT COLONY TRUST**

Employer identification number

**23-7185846**

**PART VI, LINE 6** - In 2018, the organization had 202 members, all of which were voting members. Voting members pay an annual fee of \$100 for a single membership and \$200 for a family membership.

**PART VI, LINE 7a** - All members of the governing board are elected by the members at the organization's annual meeting.

**PART VI, LINE 7b** - Any significant matter such as new construction, mortgaging or selling the organization's property, or undertaking a capital fund drive requires the approval of the membership.

**PART VI, LINE 11b** - The Form 990 is reviewed by the organization's treasurer prior to filing. The Form 990 is available for review by individual board members at the meeting following the date the Form 990 is filed. Any changes or suggestions are brought to the attention of the Form 990 preparer.

**PART VI, LINE 19** - Governing documents and financial information are available to the public by contacting the appropriate officer of the organization.