Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01/01/2024 **and ending** 12/31/2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
THE HIGHPOINTERS CLUB

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
2895 Whispering Oaks DR

City or town, state or province, country, and ZIP or foreign postal code
Buffalo Grove, IL 60089

D Employer identification number
84-1526373

E Telephone number
630-204-2247

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☑ if the organization is **not** required to attach Schedule B (Form 990).

I Website: www.highpointers.org

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☑ 501(c) (7) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 66,150

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	7,479
	2	Program service revenue including government fees and contracts		2	20,776
	3	Membership dues and assessments		3	30,949
	4	Investment income		4	422
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 5,924		
	b	Less: cost of goods sold	7b 4,203		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	1,721
	8	Other revenue (describe in Schedule O)		8	600
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	61,947
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	43
	15	Printing, publications, postage, and shipping		15	33,533
	16	Other expenses (describe in Schedule O) .See Schedule O, Statement 1		16	32,005
	17	**Total expenses.** Add lines 10 through 16		17	65,581
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-3,634
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	105,751
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	-41,854
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	60,263

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	91,381	22	95,509
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	14,370	24	13,411
25	**Total assets**	105,751	25	108,920
26	**Total liabilities** (describe in Schedule O)	0	26	48,657
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	105,751	27	60,263

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? **Assist members in the recreational pursuit of Highpoints.**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	**Printed and mailed Quarterly Newsletters, 24-36 pages to approximately 1,050 members with information about Highpoints and Highpointers.** (Grants $ 0) If this amount includes foreign grants, check here ☐	28a	33,533
29	**Held an annual convention for members at which a members meeting and Club board meeting is held to conduct club business 140 members attended.** (Grants $ 0) If this amount includes foreign grants, check here ☐	29a	29,654
30	**Maintained a Website (www.Highpointers.org) for members and anyone interested in Highpoints, Highpointers and the club governance and finances. Paid in advance for three years no charge this year** (Grants $ 0) If this amount includes foreign grants, check here ☐	30a	0
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a)	32	63,187

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Shannon Brumund **President**	4.00	0	0	0
Denis Dean **Vice President**	2.00	0	0	0
Scott Brumund **Treasurer**	4.00	0	0	0
Douglas Bernero **Secretary**	2.00	0	0	0
Thomas Shea **News Letter Chair - Director**	4.00	0	0	0
Allen Ritter **Director**	1.00	0	0	0
George Paynter **Director**	1.00	0	0	0
Julie Smith **Director Records Chair**	3.00	0	0	0
Bill Urbanski **Director**	1.00	0	0	0
Tom Martin **Director**	1.00	0	0	0
(Continued on Schedule O, Statement 2)				

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a 0			
b	Gross receipts, included on line 9, for public use of club facilities 39b 0			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: _____; section 4912: _____; section 4955: _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed:			
42a	The organization's books are in care of: Scott Brumund Treasurer Telephone no. 630-204-2247			
	Located at: 2895 Whispering Oaks DR, Buffalo Grove, IL 60089-6333 ZIP + 4 60089-6333			
b	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)?	42b		✔
	If "Yes," enter the name of the foreign country: _____			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States?	42c		✔
	If "Yes," enter the name of the foreign country: _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here . . . . . ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ **Yes** ☐ **No**

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

Sign Here

Signature of officer	Date
Scott Brumund, Treasurer	
Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
THE HIGHPOINTERS CLUB	84-1526373

Form 990-EZ, Part I, Line 8 - Payment from the Highpointers Foundation for an informational page in the Club Magazine

Form 990-EZ, Part I, Line 20 - PREPAID MEMVBERSHIP FEE LIABILILTY FOR 2025 2026 AND 2027. The club sells one two and three year memberships

Form 990-EZ, Part II, Line 24 - MERCANTILE INVENTORY: START OF YEAR 14,370 END OF YEAR 13,411

Form 990-EZ, Part II, Line 26 - PREPAID DUES LIABLITY FOR 2025, 2026 AND 2027 41,853, The club sells one two and three year memberships. LIABILITY, DECEMBER 2024 MAGAZINE EXPENSES PAID IN JANUARY 2024 $6,603.

Other Expenses Structured Explanation

Description	Amount
2025 California Convention Expenses	96
2024 South Dakota Convention Expenses	29,557
Convention Awards plaques	667
PO Box	27
Directors Liability Insurance	770
Miscellaneous office expenses	888
Total:	**32,005**

Officers, Directors, Trustees and Key Employees Compensation

		Hours	Compensation	Benefits	Expense
Name	Shelley Messenger	2.00	0	0	0
Title	Director				
Name	Kathrine Bertine	1.00	0	0	0
Title	Director				
Name	Justin Sutton	4.00	0	0	0
Title	Membership Chair				
Name	Mark Styczynski	6.00	0	0	0
Title	2024 Convention Chair				
Name	Paty Matiskella	1.00	0	0	0
Title	Director				
Name	David Walsh	1.00	0	0	0
Title	Director				
Name	David Covill	2.00	0	0	0
Title	California 2025 Convention Chair				
Name	Alex de la Torrre	2.00	0	0	0
Title	2026 West Virginis Convention Chair				