



Willard Library  
Board of Trustees  
Meeting Agenda  
March 19, 2025  
5:00 p.m.  
Willard Library Lower Level

- |       |   |                     |
|-------|---|---------------------|
| I.    | Approval of Minutes * (pg. 1)                                 | Michelle Herzing    |
| II.   | Public Comments   |                     |
| III.  | Financial Report  | Kathy Domenico      |
|       | a. Approval of Expenditures * (pg. 3)                         |                     |
|       | b. Approval of IRS Form 990 * (pg. 26)                        |                     |
| IV.   | Policy Regarding Use of Artificial Intelligence (AI) (pg. 60) | Matt Willis         |
| V.    | Reports & Recommendations                                     |                     |
|       | a. Department Reports (pg. 62)                                | Administrative Team |
| VI.   | Other Business  |                     |
| VII.  | Comments by Trustees  |                     |
| VIII. | Adjourn   | Michelle Herzing    |

Action items indicated by an \*

**WILLARD PUBLIC LIBRARY BOARD OF TRUSTEES**

January 15, 2025  
Willard Library Lower Level

**BOARD OF TRUSTEES**

Michelle Herzing, Kathy Baker, Salli Baltutat, Laura Williams

**ADMINISTRATION**

Director Matt Willis, Deputy Director April Dillinger, Director of Finance Kathy Domenico, Director of Circulation Amanda Paffhausen, Executive Administrative Assistant Kara Brooker

**MINUTES**

Michelle Herzing called the meeting to order at 5:00 p.m.

**APPROVAL OF MINUTES**

Laura Williams moved, with support from Salli Baltutat, to approve the minutes of the Board Meeting of November 20, 2024.

Motion approved 4 - 0

**PUBLIC COMMENT**

No public comment.

**FINANCIAL REPORT**

Kathy Domenico presented the November and December 2024 Financial Report. As of November 30, revenue totaled just over \$3.7 million for the fiscal year with property taxes being the majority of that total. Expenditures, as of November 30, totaled almost \$2.8 million. Year to date expenditures total nearly 39% of the anticipated budget. December financials show the Library received almost \$3.9 million as of December 31 and expenditures total just over \$3.2 million. Both the Owen Endowment and the Capital Improvement Fund show little activity. The Capital Improvement Fund now shows the board approved budget for the renovation plan.

Kathy Baker moved, with a second from Laura Williams, to approve the November and December 2024 expenditures as presented.

Salli Baltutat inquired about a payment on the check register and children's room renovation costs.

Motion approved 4 - 0

**PERSONNEL UPDATES**

Matt Willis shared the Personnel Updates, announcing the retirement of Valerie Fuld and welcoming Tianna Zindler as a new Circulation Clerk.

**REPORTS & RECOMMENDATIONS**

April Dillinger presented the FY 24/25 second quarter statistics. Increases in digital material checkouts, foot traffic, and computer usage were observed. Physical materials circulation dipped slightly downtown, but increased at the Helen Warner Branch.

Laura Williams asked questions regarding children's ebook usage and outreach event statistics.

Matt Willis gave a Director's Report and shared that the Children's Room renovations are currently ahead of schedule.

Matt Willis also provided highlights from recent Adult Services programs including Creative Services programs, Dementia Friendly Night, and a Puzzle Swap.

April Dillinger provided a Helen Warner Branch Update. There will no longer be a book sale shelf due to the addition of a book leasing program. A seed library will launch this spring. There is also now a "Conversion Corner" where VHS tapes, cassettes, records, photographs, film, and slides can be digitized.

**OTHER BUSINESS**


Matt Willis shared the success of the Octopus Obsessed program with trustees.

**COMMENTS**

Salli Baltutat shared her gratitude for the Winter Breakfast.

**ADJOURNED**

The meeting adjourned at 5:26 p.m.

  
KATHLEEN BAKER, Secretary  
Willard Public Library Board of Trustees

WILLARD PUBLIC LIBRARY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 REVENUE

January 2025

	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Taxes	5,657,365	3,876,725	68.53%	1,780,640	3,407,178
Casino PILT Disbursement	150,000	0	0.00%	150,000	0
State Sources	478,000	388,937	81.37%	89,063	496,338
Penal Fines	100,000	30,002	30.00%	69,998	28,365
Fees and Book Fines	50,000	35,641	71.28%	14,359	31,346
Local Contributions & Contracts	350,600	199,011	56.76%	151,589	140,857
Grant Funding	7,000	5,000	71.43%	2,000	0
Transfer to GF from Capital Projects	0	0	0.00%	0	0
Transfer to GF from Endowment	0	0	0.00%	0	0
<b>TOTAL</b>	<b>6,792,965</b>	<b>4,535,315</b>	<b>66.76%</b>	<b>2,257,650</b>	<b>4,104,084</b>

EXPENDITURES

	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Total Expenditures	7,182,936	3,841,178	53.48%	3,341,758	3,668,672

REVENUE OVER EXPENDITURES

694,137

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY  
STATEMENT OF REVENUE AND EXPENDITURES

January 2025

EXPENDITURES	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Capital Expenditures	659,465	252,546	38.30%	406,919	150,399
Program Svs-Av, Books & Periodicals	1,094,300	575,752	52.61%	518,548	513,956
Program Svs-Imagination Library	15,500	15,500	100.00%	0	15,500
Personnel	3,753,900	2,285,794	60.89%	1,468,106	2,198,219
Office Supplies	52,500	20,271	38.61%	32,229	24,301
Repairs & Maintenance Supplies	43,000	17,103	39.78%	25,897	21,895
Purchased Services	737,800	356,816	48.36%	380,984	356,984
Communications	129,000	68,818	53.35%	60,182	49,815
Insurance	26,621	26,621	100.00%	0	27,768
Public Utilities	133,600	45,987	34.42%	87,613	48,916
Repairs & Maintenance Services	254,200	175,969	69.22%	78,231	160,919
Other Expenses (SBIT's)	83,050	0	0.00%	83,050	0
Transfers to Capital Projects	200,000	0	0.00%	200,000	100,000
<b>TOTAL</b>	<b>7,182,936</b>	<b>3,841,178</b>	<b>53.48%</b>	<b>3,341,758</b>	<b>3,668,672</b>

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS JANUARY 2025

GENERAL FUND DISBURSEMENTS

Expenditures by check	196,629.37
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	175,874.68
FICA & Federal withholding tax	58,744.06
State withholding tax	9,067.61
Battle Creek City withholding tax	1,651.86
MERS Retirement System	41,015.11
MERS Pension Funding	0.00
MPERS Retirement System	4,531.93
MPERS UAAL RATE STABILIZATION	0.00
Michigan Unemployment	0.00
OMNI (403 (b) 3rd party administrator)	150.00
BASIC (125 Plan 3rd party administrator)	2,835.01
MERS (Employee 457)	13,276.13
Friend of the Court	404.82
5th/3rd BANK (credit card)	12,550.04
Health Equity Employer Serv.	7,223.19
MESSA	55,287.46
Unum Life Insurance	568.83
Total Disbursements	579,810.10

**WILLARD PUBLIC LIBRARY CHECKS  
JANUARY 2025**

**MONTHLY CHECK REGISTER**

Check Number	Check Date	Vendor Name	Check Amount
055142	1/7/2025	CITY OF BATTLE CREEK CITY TREASURER	\$324.98
055143	1/7/2025	CINTAS CORPORATION NO. 2	\$113.45
055144	1/7/2025	D. L. GALLIVAN LLC	\$598.28
055145	1/7/2025	EBSCO INFORMATION SERVICES INC PAYMENT PROCESSING CENTER	\$10.71
055146	1/7/2025	FUN EXPRESS LLC	\$201.17
055147	1/7/2025	HI-TECH INTEGRATED TECHNOLOGIES	\$288.50
055148	1/7/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$4,300.00
055149	1/7/2025	KNIGHTWATCH INC <i>Add'l fob readers + mag locks</i>	\$11,558.32
055150	1/7/2025	MIX HARDWARE	\$382.85
055151	1/7/2025	OVERDRIVE INC	\$12,638.37
055152	1/7/2025	PRECISION PRINTER SERVICE INC	\$157.20
055153	1/7/2025	ROSE PEST SOLUTIONS INC	\$132.00
055154	1/7/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$1,406.29
055155	1/7/2025	SENTINEL TECHNOLOGIES INC	\$243.70
055156	1/14/2025	ALLEGRA PRNT & IMAGING INC.	\$1,576.84
055157	1/14/2025	BAYSCAN TECHNOLOGIES	\$725.00
055158	1/14/2025	COMMUNICO LLC <i>Annual Renewal - Mtg. room software</i>	\$15,000.00
055159	1/14/2025	DEMCO INC	\$107.97
055160	1/14/2025	EMPATHY STUDIOS, LLC	\$649.00
055161	1/14/2025	HEIDI SHEFFER	\$150.00
055162	1/14/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$2,800.00
055163	1/14/2025	JULIE NILA JACKSON	\$150.00
055164	1/14/2025	KNIGHTWATCH INC	\$363.00
055165	1/14/2025	LAMAR TEXAS LIMITED PARTNERSHIP DBA THE LAMAR COMPANIES	\$1,200.00
055166	1/14/2025	KATHERINE AMANDA NICHOLS DBA PAININ THEARTBRAIN	\$150.00
055167	1/14/2025	BOOKPAGE PROMOTION INC	\$5,280.00
055168	1/14/2025	PLUMERIA BOTANICAL BOUTIQUE	\$550.00
055169	1/14/2025	HUBBARD PLUMBING & DRAIN INC DBA ROTO-ROOTER PLUMBERS	\$244.48
055170	1/14/2025	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$665.57
055171	1/14/2025	STATE OF MICHIGAN BUREAU OF CONSTRUCTION CODES	\$85.00
055172	1/14/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$41.65

Check Number	Check Date	Vendor Name	Check Amount
055173	1/14/2025	SHERWIN WILLIAMS	\$143.07
055174	1/14/2025	DANIELLE STAAF	\$1,250.00
055175	1/14/2025	TRIPLE R ENTERPRISES INC. DBA TRIPLE R CONSULTANTS	\$1,800.00
055176	1/14/2025	T-MOBILE USA INC	\$62.00
055177	1/14/2025	TAYLOR STUDIOS INC <i>Children's play structure</i>	\$33,600.00
055178	1/14/2025	JAMARI TAYLOR DBA JAYLEI ART LLC	\$1,500.00
055179	1/14/2025	THOMSON REUTERS - WEST PAYMENT CENTER	\$81.09
055180	1/23/2025	ALLEGRA PRNT & IMAGING INC.	\$506.86
055181	1/23/2025	SEMCO ENERGY INC	\$759.63
055182	1/23/2025	BATTERIES PLUS #388	\$227.11
055183	1/23/2025	CINTAS CORPORATION NO. 2	\$420.08
055184	1/23/2025	DEMCO INC	\$23.58
055185	1/23/2025	EBSCO INFORMATION SERVICES INC PAYMENT PROCESSING CENTER	\$1.60
055186	1/23/2025	FUN EXPRESS LLC	\$419.99
055187	1/23/2025	FLYERS ENERGY LLC	\$63.65
055188	1/23/2025	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$53.55
055189	1/23/2025	GREENHAVEN PUBLISHING	\$156.60
055190	1/23/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$4,900.00
055191	1/23/2025	JULIE NILA JACKSON	\$150.00
055192	1/23/2025	LYRASIS DBA ARCHIVES SPACE	\$150.00
055193	1/23/2025	MODERNISTIC II, LLC	\$1,442.24
055194	1/23/2025	MACQUAIRE EQUIPMENT CAPITAL INC	\$981.80
055195	1/23/2025	MISC STAFF REIMBURSEMENT	\$27.52
055195	1/27/2025	MISC STAFF REIMBURSEMENT	(\$27.52)
055196	1/23/2025	KATHERINE AMANDA NICHOLS DBA PAININTHEARTBRAIN	\$150.00
055197	1/23/2025	ROSE PEST SOLUTIONS INC	\$63.00
055198	1/23/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$36.58
055199	1/23/2025	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$1,800.00
055200	1/27/2025	MISC STAFF REIMBURSEMENT <i>Office Supplies</i>	\$27.52
055201	1/27/2025	ALLEGRA PRNT & IMAGING INC.	\$461.27
055202	1/27/2025	CALHOUN COUNTY TREASURER	\$609.91
055203	1/27/2025	CONSUMERS ENERGY INC	\$2,080.96
055204	1/27/2025	DEMCO INC	\$121.95
055205	1/27/2025	DEMAAGD INC	\$66.61
055206	1/27/2025	4IMPRINT INC	\$1,134.29
055207	1/27/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$2,250.00
055208	1/27/2025	JULIE NILA JACKSON	\$150.00



Check Number	Check Date	Vendor Name	Check Amount
055209	1/27/2025	KNIGHTWATCH INC	\$1,980.97
055210	1/27/2025	OVERDRIVE INC	\$8,018.83
055211	1/27/2025	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$665.57
A04758	1/7/2025	BK TEACHOUT INVESTIGATIONS INC	\$5,632.46
A04759	1/7/2025	GALE/CENGAGE LEARNING INC	\$97.46
A04760	1/7/2025	DASTON CORPORATION	\$494.32
A04761	1/7/2025	INGRAM LIBRARY SERVICE INC	\$5,103.03
A04762	1/7/2025	MIDWEST TAPE INC.	\$336.73
A04763	1/7/2025	METRO FIBERNET LLC	\$1,741.27
A04764	1/7/2025	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$168.15
A04765	1/14/2025	BRODART COMPANY INC	\$544.67
A04766	1/14/2025	BLACKSTONE AUDIO BOOKS INC	\$628.77
A04767	1/14/2025	BATTLE CREEK PUBLIC SCHOOL	\$6,216.77
A04768	1/14/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,994.72
A04769	1/14/2025	GALE/CENGAGE LEARNING INC	\$355.36
A04770	1/14/2025	OMNI GROUP ATTN: ACCOUNTS RECEIVABLE	\$2.50
A04771	1/14/2025	PLAYAWAY PRODUCTS LLC	\$1,275.85
A04772	1/14/2025	INGRAM LIBRARY SERVICE INC	\$5,420.80
A04773	1/14/2025	MIDWEST TAPE INC.	\$11,474.34
A04774	1/14/2025	UNIQUE INTEGRATED COMMUNICATIONS INC	\$581.50
A04775	1/23/2025	BRODART COMPANY INC	\$85.44
A04776	1/23/2025	BLACKSTONE AUDIO BOOKS INC	\$100.60
A04777	1/23/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,968.97
A04778	1/23/2025	BASIC	\$449.07
A04779	1/23/2025	GALE/CENGAGE LEARNING INC	\$450.59
A04780	1/23/2025	INGRAM LIBRARY SERVICE INC	\$9,342.86
A04781	1/23/2025	MIDWEST TAPE INC.	\$2,244.76
A04782	1/27/2025	BRODART COMPANY INC	\$154.28
A04783	1/27/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,931.89
A04784	1/27/2025	GALE/CENGAGE LEARNING INC	\$79.47
A04785	1/27/2025	INGRAM LIBRARY SERVICE INC	\$1,768.40
A04786	1/27/2025	MIDWEST TAPE INC.	\$2,579.70
			<b>Grand Totals</b>
			<b>\$196,629.37</b>

WILLARD PUBLIC LIBRARY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 REVENUE

February 2025

	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Taxes	5,657,365	4,338,588	76.69%	1,318,777	4,530,496
Casino PILT Disbursement	150,000	0	0.00%	150,000	0
State Sources	478,000	388,937	81.37%	89,063	498,047
Penal Fines	100,000	58,449	58.45%	41,551	50,794
Fees and Book Fines	50,000	40,251	80.50%	9,749	36,327
Local Contributions & Contracts	350,600	203,470	58.03%	147,130	171,807
Grant Funding	7,000	5,000	71.43%	2,000	0
Transfer to GF from Capital Projects	0	0	0.00%	0	0
Transfer to GF from Endowment	0	0	0.00%	0	0
TOTAL	6,792,965	5,034,695	74.12%	1,758,270	5,287,471

EXPENDITURES

	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Total Expenditures	7,182,936	4,468,697	62.21%	2,714,239	4,082,590

REVENUE OVER EXPENDITURES

565,998

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY  
STATEMENT OF REVENUE AND EXPENDITURES

February 2025

EXPENDITURES	BUDGET	2024/2025 YTD	% YTD	VARIANCE	2023/2024 YTD
Capital Expenditures	659,465	261,039	39.58%	398,426	167,055
Program Svs-Av, Books & Periodicals	1,094,300	640,236	58.51%	454,064	557,995
Program Svs-Imagination Library	15,500	15,500	100.00%	0	15,500
Personnel	3,753,900	2,551,050	67.96%	1,202,850	2,453,651
Office Supplies	52,500	21,885	41.69%	30,615	28,416
Repairs & Maintenance Supplies	43,000	21,316	49.57%	21,684	29,986
Purchased Services	737,800	414,949	56.24%	322,851	411,005
Communications	129,000	74,091	57.43%	54,909	57,402
Insurance	26,621	26,621	100.00%	0	27,768
Public Utilities	133,600	55,953	41.88%	77,647	58,962
Repairs & Maintenance Services	254,200	186,056	73.19%	68,144	174,850
Other Expenses (SBIT's)	83,050	0	0.00%	83,050	0
Transfers to Capital Projects	200,000	200,000	100.00%	0	100,000
<b>TOTAL</b>	<b>7,182,936</b>	<b>4,468,697</b>	<b>62.21%</b>	<b>2,714,239</b>	<b>4,082,590</b>

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS FEBRUARY 2025

GENERAL FUND DISBURSEMENTS

Expenditures by check	378,930.41
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	120,658.50
FICA & Federal withholding tax	39,742.49
State withholding tax	6,291.77
Battle Creek City withholding tax	1,127.95
MERS Retirement System	27,015.02
MERS Pension Funding	0.00
MPERS Retirement System	3,060.26
MPERS UAAL RATE STABILIZATION	0.00
Michigan Unemployment	0.00
OMNI (403 (b) 3rd party administrator)	100.00
BASIC (125 Plan 3rd party administrator)	2,757.70
MERS (Employee 457)	4,117.42
Friend of the Court	269.88
5th/3rd BANK (credit card)	9,560.43
Health Equity Employer Serv.	2,328.34
MESSA	54,499.65
Unum Life Insurance	568.83
Total Disbursements	651,028.65

**WILLARD PUBLIC LIBRARY CHECKS  
FEBRUARY 2025**

**MONTHLY CHECK REGISTER**

Check Number	Check Date	Vendor Name	Check Amount
055212	2/4/2025	PETTY CASH WILLARD LIBRARY	\$169.10
055213	2/4/2025	CBS DISTRIBUTION INC DBA PERMACARD	\$299.91
055214	2/4/2025	CITY OF BATTLE CREEK CITY TREASURER	\$322.20
055215	2/4/2025	CINTAS CORPORATION NO. 2	\$1,300.50
055216	2/4/2025	D. L. GALLIVAN LLC	\$566.18
055217	2/4/2025	HEIDI SHEFFER	\$150.00
055218	2/4/2025	LISA GARCIA PETTY CASH BRANCH	\$69.73
055219	2/4/2025	HI-TECH INTEGRATED TECHNOLOGIES	\$288.50
055220	2/4/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$7,650.00
055221	2/4/2025	JULIE NILA JACKSON	\$150.00
055222	2/4/2025	KNIGHTWATCH INC	\$7,010.56
055223	2/4/2025	MICHIGAN LIBRARY ASSOCIATION	\$85.00
055224	2/4/2025	MISC BANK TRANSFER <i>Trf to Capital Project Fund</i>	\$200,000.00
055225	2/4/2025	MISC BANK TRANSFER <i>Deposit to avoid Dormant Status</i>	\$5.00
055226	2/4/2025	MISC GUEST REIMBURSEMENT <i>Cobra refund</i>	\$797.15
055227	2/4/2025	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
055228	2/4/2025	OVERDRIVE INC	\$7,814.96
055229	2/4/2025	PRECISION PRINTER SERVICE INC	\$197.20
055230	2/4/2025	JAKOTIS PITTMAN DBA J P COMMERCIAL AND INDUSTRIAL COATINGS	\$11,395.75
055231	2/4/2025	ROSE PEST SOLUTIONS INC	\$665.00
055232	2/4/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$114.75
055233	2/4/2025	SENTINEL TECHNOLOGIES INC	\$243.70
055234	2/4/2025	JAMARI TAYLOR DBA JAYLEI ART LLC <i>Children's mural</i>	\$8,500.00
055235	2/10/2025	ALLEGRA PRNT & IMAGING INC.	\$683.32
055236	2/10/2025	CALHOUN COUNTY TREASURER	\$5.46
055237	2/10/2025	CINTAS CORPORATION NO. 2	\$56.10
055238	2/10/2025	DEMCO INC	\$24.49
055239	2/10/2025	FUN EXPRESS LLC	\$1,222.71
055240	2/10/2025	FLYERS ENERGY LLC	\$64.35
055241	2/10/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$2,700.00
055242	2/10/2025	JULIE NILA JACKSON	\$150.00

Check Number	Check Date	Vendor Name	Check Amount
055243	2/10/2025	MICHIGAN LIBRARY ASSOCIATION	\$85.00
055244	2/10/2025	BRIAN L MORTIMORE DBA MORTIMORE CONSULTING LLC	\$2,100.00
055245	2/10/2025	MIX HARDWARE	\$56.41
055246	2/10/2025	THE MITTEN WORD BOOKSHOP LLC DBA NEW STORY COMMUNITY BOOKS	\$4,315.50
055247	2/10/2025	BENJAMIN YOUNG DBA MITTS 2 PITS CATERING LLC	\$4,400.00
055248	2/10/2025	MARSHALL TOWNSHIP <i>Property tax refund</i>	\$5,823.43
055249	2/10/2025	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
055250	2/10/2025	ROSE PEST SOLUTIONS INC	\$69.00
055251	2/10/2025	VANESSA IVY ROSE DBA HALL OF FAME DNA LLC	\$500.00
055252	2/10/2025	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$665.57
055253	2/10/2025	SWEEPER DEPOT	\$155.00
055254	2/10/2025	SCENE MAGAZINE WW THAYNE ADVERTISING CONSULTANTS INC	\$348.00
055255	2/10/2025	CHRISTINA SMITH DBA MEMORIES WITH CHRISTINA NECOLE	\$50.00
055256	2/10/2025	T-MOBILE USA INC	\$55.00
055257	2/19/2025	ALLEGRA PRNT & IMAGING INC.	\$127.78
055258	2/19/2025	SEMCO ENERGY INC	\$1,377.97
055259	2/19/2025	BARNES & NOBLE INC	\$239.90
055260	2/19/2025	CINTAS CORPORATION NO. 2	\$479.48
055261	2/19/2025	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$229.74
055262	2/19/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$3,150.00
055263	2/19/2025	JULIE NILA JACKSON	\$150.00
055264	2/19/2025	MISC STAFF REIMBURSEMENT	\$97.11
055265	2/19/2025	MISC BANK TRANSFER <i>Deposit to avoid Dormant Status</i>	\$5.00
055266	2/19/2025	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
055267	2/19/2025	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC.	\$483.93
055268	2/19/2025	ROBERT POTTER	\$150.00
055269	2/19/2025	STATE OF MICHIGAN BUREAU OF CONSTRUCTION CODES	\$319.30
055270	2/19/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$182.22
055271	2/24/2025	BEE EXTREME WINDOW TINTING INC	\$960.00
055272	2/24/2025	CONSUMERS ENERGY INC	\$2,128.25
055273	2/24/2025	CINTAS CORPORATION NO. 2	\$56.10
055274	2/24/2025	FLYERS ENERGY LLC	\$64.81
055275	2/24/2025	CODY HOFFMAN DBA RELIABLE PROPERTY MAINTENANCE LLC	\$2,600.00
055276	2/24/2025	JULIE NILA JACKSON	\$150.00
055277	2/24/2025	J & L ELECTRIC OF BATTLE CREEK INC	\$1,339.00
055278	2/24/2025	MICHIGAN MUNICIPAL LEAGUE WORKERS COMP FUND COMPENSATION FUND	\$1,607.00
055279	2/24/2025	MODERNISTIC II, LLC	\$3,741.60

Check Number	Check Date	Vendor Name	Check Amount
055280	2/24/2025	MACQUAIRE EQUIPMENT CAPITAL INC	\$981.80
055281	2/24/2025	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
055282	2/24/2025	OVERDRIVE INC	\$11,885.55
055283	2/24/2025	GINGER OGILVIE DBA KEEP FAMILY HISTORY SERVICES	\$100.00
055284	2/24/2025	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$665.57
055285	2/24/2025	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$114.83
055286	2/24/2025	SHERWIN WILLIAMS	\$19.24
055287	2/24/2025	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$2,367.50
055288	2/24/2025	THOMSON REUTERS - WEST PAYMENT CENTER	\$81.09
055289	2/25/2025	BATTLE CREEK CENTRAL HS HALL OF FAME	\$100.00
A04787	2/4/2025	BRODART COMPANY INC	\$222.06
A04788	2/4/2025	BLACKSTONE AUDIO BOOKS INC	\$938.59
A04789	2/4/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,948.37
A04790	2/4/2025	INGRAM LIBRARY SERVICE INC	\$5,296.68
A04791	2/4/2025	MIDWEST TAPE INC.	\$61.28
A04792	2/4/2025	UNBOUND EVENTS INC DBA AUTHORS UNBOUND AGENCY	\$3,250.00
A04793	2/4/2025	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$171.92
A04794	2/10/2025	BRODART COMPANY INC	\$275.16
A04795	2/10/2025	BLACKSTONE AUDIO BOOKS INC	\$937.67
A04796	2/10/2025	BATTLE CREEK PUBLIC SCHOOL	\$5,965.00
A04797	2/10/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,964.85
A04798	2/10/2025	DASTON CORPORATION	\$494.32
A04799	2/10/2025	INGRAM LIBRARY SERVICE INC	\$3,093.27
A04800	2/10/2025	KSS ENTERPRISES INC	\$2,007.04
A04801	2/10/2025	MIDWEST TAPE INC.	\$12,091.09
A04802	2/10/2025	METRO FIBERNET LLC	\$1,740.06
A04803	2/10/2025	UNIQUE INTEGRATED COMMUNICATIONS INC	\$554.40
A04804	2/10/2025	UNBOUND EVENTS INC DBA AUTHORS UNBOUND AGENCY	\$7,150.00
A04805	2/19/2025	BRODART COMPANY INC	\$359.50
A04806	2/19/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,978.27
A04807	2/19/2025	BASIC	\$175.47
A04808	2/19/2025	CDW GOVERNMENT INC SUITE 1515	\$147.03
A04809	2/19/2025	GALE/CENGAGE LEARNING INC	\$234.65
A04810	2/19/2025	OMNI GROUP ATTN: ACCOUNTS RECEIVABLE	\$2.50
A04811	2/19/2025	INGRAM LIBRARY SERVICE INC	\$5,358.08
A04812	2/19/2025	KSS ENTERPRISES INC	\$61.08
A04813	2/19/2025	MIDWEST TAPE INC.	\$31.86

Check Number	Check Date	Vendor Name	Check Amount
A04814	2/24/2025	BK TEACHOUT INVESTIGATIONS INC	\$2,911.19
A04815	2/24/2025	BAKER & TAYLOR INC	\$1,192.67
A04816	2/24/2025	GALE/CENGAGE LEARNING INC	\$183.68
A04817	2/24/2025	PLAYAWAY PRODUCTS LLC	\$749.90
A04818	2/24/2025	INGRAM LIBRARY SERVICE INC	\$3,347.55
A04819	2/24/2025	MIDWEST TAPE INC.	\$3,155.92
			<b>Grand Totals</b>
			<b>\$378,930.41</b>





# Battle Creek Community Foundation

## Fund Statement

### Willard Library Fund - Master For the Period October 01, 2024 - December 31, 2024

Generated on: 01/30/2025

	<b>Current Period</b> October 01, 2024 - December 31, 2024	<b>Year To Date</b> July 01, 2024 - December 31, 2024
<b>Beginning Fund Balance</b>	<b>\$1,023,725.67</b>	<b>\$972,662.56</b>
<b>ADDITIONS:</b>		
Investment Earnings	(6,648.88)	46,556.02
<b>Total Additions</b>	<b>(6,648.88)</b>	<b>46,556.02</b>
<b>DISTRIBUTIONS:</b>		
Administrative Fees	2,365.10	4,499.40
Bank & Merchant Service Fees	9.86	17.35
<b>Total Distributions</b>	<b>2,374.96</b>	<b>4,516.75</b>
<b>Ending Fund Balance</b>	<b>\$1,014,701.83</b>	<b>\$1,014,701.83</b>
Accumulated Gifts & Contributions to Principal		805,166.04
Accumulated Earnings less Expenditures		172,635.79
Accumulated Spendable		36,900.00
<b>Ending Fund Balance</b>		<b>\$1,014,701.83</b>

*This statement is preliminary and unaudited.*



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**Battle Creek Community Foundation**

**Fund Activity**

**Willard Library Fund - Master**

**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

**GIFTS AND GRANTS RECEIVED DETAIL**

No gifts or grants received this period.

**GRANTS AWARDED DETAIL**

No grants awarded for the statement period.



# Battle Creek Community Foundation

## Fund Statement

### Willard Library Fund - Organizational For the Period October 01, 2024 - December 31, 2024

Generated on: 01/30/2025

	<b>Current Period</b> October 01, 2024 - December 31, 2024	<b>Year To Date</b> July 01, 2024 - December 31, 2024
<b>Beginning Fund Balance</b>	<b>\$13,219.13</b>	<b>\$12,544.40</b>
<b>ADDITIONS:</b>		
Investment Earnings	(85.97)	600.47
<b>Total Additions</b>	<b>(85.97)</b>	<b>600.47</b>
<b>DISTRIBUTIONS:</b>		
Administrative Fees	13.18	24.79
Bank & Merchant Service Fees	0.13	0.23
<b>Total Distributions</b>	<b>13.31</b>	<b>25.02</b>
<b>Ending Fund Balance</b>	<b>\$13,119.85</b>	<b>\$13,119.85</b>
Accumulated Gifts & Contributions to Principal		11,955.00
Accumulated Earnings less Expenditures		1,164.85
Accumulated Spendable		0.00
<b>Ending Fund Balance</b>		<b>\$13,119.85</b>

*This statement is preliminary and unaudited.*



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**Battle Creek Community Foundation**

**Fund Activity**

**Willard Library Fund - Organizational**

**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

**GIFTS AND GRANTS RECEIVED DETAIL**

No gifts or grants received this period.

**GRANTS AWARDED DETAIL**

No grants awarded for the statement period.



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Battle Creek Community Foundation

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**Fund Statement**

**Willard Library Fund - Third Party  
For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

	<b>Current Period</b> October 01, 2024 - December 31, 2024	<b>Year To Date</b> July 01, 2024 - December 31, 2024
<b>Beginning Fund Balance</b>	<b>\$1,010,506.54</b>	<b>\$960,118.16</b>
<b>ADDITIONS:</b>		
Investment Earnings	(6,562.91)	45,955.55
<b>Total Additions</b>	<b>(6,562.91)</b>	<b>45,955.55</b>
<b>DISTRIBUTIONS:</b>		
Administrative Fees	2,351.92	4,474.61
Bank & Merchant Service Fees	9.73	17.12
<b>Total Distributions</b>	<b>2,361.65</b>	<b>4,491.73</b>
<b>Ending Fund Balance</b>	<b>\$1,001,581.98</b>	<b>\$1,001,581.98</b>
Accumulated Gifts & Contributions to Principal		793,211.04
Accumulated Earnings less Expenditures		171,470.94
Accumulated Spendable		36,900.00
<b>Ending Fund Balance</b>		<b>\$1,001,581.98</b>

*This statement is preliminary and unaudited.*



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**Battle Creek Community Foundation**

**Fund Activity**

**Willard Library Fund - Third Party**

**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

**GIFTS AND GRANTS RECEIVED DETAIL**

No gifts or grants received this period.

**GRANTS AWARDED DETAIL**

No grants awarded for the statement period.



# Battle Creek Community Foundation

## Fund Statement

### Willard Library/Denman Fund For the Period October 01, 2024 - December 31, 2024

Generated on: 01/30/2025

	<b>Current Period</b> October 01, 2024 - December 31, 2024	<b>Year To Date</b> July 01, 2024 - December 31, 2024
<b>Beginning Fund Balance</b>	<b>\$113,249.74</b>	<b>\$107,497.63</b>
<b>ADDITIONS:</b>		
Investment Earnings	(736.16)	5,145.74
<b>Total Additions</b>	<b>(736.16)</b>	<b>5,145.74</b>
<b>DISTRIBUTIONS:</b>		
Administrative Fees	129.79	258.75
Bank & Merchant Service Fees	1.09	1.92
<b>Total Distributions</b>	<b>130.88</b>	<b>260.67</b>
<b>Ending Fund Balance</b>	<b>\$112,382.70</b>	<b>\$112,382.70</b>
Accumulated Gifts & Contributions to Principal		70,797.47
Accumulated Earnings less Expenditures		37,485.23
Accumulated Spendable		4,100.00
<b>Ending Fund Balance</b>		<b>\$112,382.70</b>

*This statement is preliminary and unaudited.*



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**Battle Creek Community Foundation**

**Fund Activity**

**Willard Library/Denman Fund**

**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

**GIFTS AND GRANTS RECEIVED DETAIL**

No gifts or grants received this period.

**GRANTS AWARDED DETAIL**

No grants awarded for the statement period.





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Battle Creek Community Foundation

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**Fund Statement**

**Willard Library/Campbell Fund**  
**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

	<b>Current Period</b> October 01, 2024 - December 31, 2024	<b>Year To Date</b> July 01, 2024 - December 31, 2024
<b>Beginning Fund Balance</b>	<b>\$61,052.40</b>	<b>\$57,951.36</b>
<b>ADDITIONS:</b>		
Investment Earnings	(396.87)	2,773.96
<b>Total Additions</b>	<b>(396.87)</b>	<b>2,773.96</b>
<b>DISTRIBUTIONS:</b>		
Administrative Fees	69.80	139.14
Bank & Merchant Service Fees	0.59	1.04
<b>Total Distributions</b>	<b>70.39</b>	<b>140.18</b>
<b>Ending Fund Balance</b>	<b>\$60,585.14</b>	<b>\$60,585.14</b>
Accumulated Gifts & Contributions to Principal		41,943.78
Accumulated Earnings less Expenditures		16,441.36
Accumulated Spendable		2,200.00
<b>Ending Fund Balance</b>		<b>\$60,585.14</b>

*This statement is preliminary and unaudited.*



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**Battle Creek Community Foundation**

**Fund Activity**

**Willard Library/Campbell Fund**

**For the Period October 01, 2024 - December 31, 2024**

Generated on: 01/30/2025

**GIFTS AND GRANTS RECEIVED DETAIL**

No gifts or grants received this period.

**GRANTS AWARDED DETAIL**

No grants awarded for the statement period.



MR. MATTHEW WILLIS  
WILLARD LIBRARY  
7 WEST VANBUREN STREET  
BATTLE CREEK, MI 49017

DEAR MATTHEW:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2023 EXEMPT ORGANIZATION RETURN, AS FOLLOWS...

2023 FORM 990

INSTRUCTIONS FOR FILING THE ABOVE FORM ARE FURNISHED FOR EASY REFERENCE. YOUR COPY SHOULD BE RETAINED FOR YOUR FILES.

FOR ANY FORM IN THIS PACKAGE THAT REQUIRES MAILING, WE RECOMMEND THAT YOU USE CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF TIMELY FILING.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

VERY TRULY YOURS,

PLANTE & MORAN, PLLC

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2024

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**PREPARED FOR:**

MR. MATTHEW WILLIS  
WILLARD LIBRARY  
7 WEST VANBUREN STREET  
BATTLE CREEK, MI 49017

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**PREPARED BY:**

PLANTE & MORAN, PLLC  
750 TRADE CENTRE WAY, STE. 300  
PORTAGE, MI 49002

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**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

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**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

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**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

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**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS. RETURN FORM 8879-TE TO US BY MAY 15, 2025.

AN ADDITIONAL COPY HAS BEEN PROVIDED TO FILE WITH THE STATE ATTORNEY GENERAL OFFICE. PLEASE SIGN, DATE AND FORWARD USING ONE OF THE METHODS LISTED ON THE ATTORNEY GENERAL COPY COVER LETTER.

IRS E-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

WILLARD LIBRARY

EIN or SSN

38-3211873

Name and title of officer or person subject to tax

MATTHEW WILLIS DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 3 columns: Line number, Description, and Amount. Line 1a is checked with amount 6,628,326.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) PLANTE & MORAN, PLLC, (EIN) 38-3211873 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

I authorize PLANTE & MORAN, PLLC to enter my PIN 12345. Enter five numbers, but do not enter all zeros.

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

Date

Part III Certification and Authentication

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

38170923456

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

PLANTE & MORAN, PLLC

Date

02/28/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

**File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. <b>WILLARD LIBRARY</b>	Taxpayer identification number (TIN) <b>38-3211873</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>7 WEST VANBUREN STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BATTLE CREEK, MI 49017</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **KATHY DOMENICO**  
**7 WEST VANBUREN STREET - BATTLE CREEK, MI 49017**

Telephone No. **269-968-8166** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 \_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

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

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization WILLARD LIBRARY D Employer identification number 38-3211873
E Telephone number (269)968-8166
G Gross receipts \$ 6,628,326.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527
J Website: WILLARDLIBRARY.ORG
K Form of organization: Corporation Trust Association Other GOVER L Year of formation: 1840 M State of legal domicile: MI

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

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

Sign Here: Signature of officer MATTHEW WILLIS, DIRECTOR Date
Paid: Print/Type preparer's name JOSHUA NITZ, CPA Preparer's signature JOSHUA NITZ, CPA Date 02/28/25 Check if self-employed PTIN P01946955
Preparer Use Only: Firm's name PLANTE & MORAN, PLLC Firm's EIN 33-1498605
Firm's address 750 TRADE CENTRE WAY, STE. 300 PORTAGE, MI 49002 Phone no. (269) 567-4500

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

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: A PROUD, INSPIRED BATTLE CREEK. WILLARD LIBRARY SPARKS DISCOVERY, GROWTH & CONNECTION.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 3,738,845. including grants of \$ ) (Revenue \$ 6,358,969. ) THE PROVISION OF LIBRARY SERVICES WHICH INCLUDES THE USE OF BOOKS, PERIODICALS, & AUDIOVISUAL MATERIALS.

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

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

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

4e Total program service expenses 3,738,845.



Part IV Checklist of Required Schedules

Table with columns for question number, Yes, and No. Contains 21 main questions and sub-questions (a-f) regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and contributions.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 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... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MI
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 [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KATHY DOMENICO - 269-968-8166
7 WEST VANBUREN STREET, BATTLE CREEK, MI 49017





**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</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>	198,957.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f			198,957.		
Program Service Revenue	<b>2 a</b>	<b>LIBRARY SERVICES</b>	Business Code 900099	180,888.	180,888.		
	<b>b</b>	<b>FEES AND FINES</b>	900099	58,991.	58,991.		
	<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			239,879.		
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		70,400.			70,400.
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties					
	<b>6 a</b>	Gross rents	(i) Real				
			(ii) Personal				
	<b>6 b</b>	Less: rental expenses					
	<b>6 c</b>	Rental income or (loss)					
	<b>d</b>	Net rental income or (loss)					
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	<b>7 b</b>	Less: cost or other basis and sales expenses					
	<b>7 c</b>	Gain or (loss)					
<b>d</b>	Net gain or (loss)						
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
<b>8 b</b>	Less: direct expenses						
<b>c</b>	Net income or (loss) from fundraising events						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19						
<b>9 b</b>	Less: direct expenses						
<b>c</b>	Net income or (loss) from gaming activities						
<b>10 a</b>	Gross sales of inventory, less returns and allowances						
<b>10 b</b>	Less: cost of goods sold						
<b>c</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>	<b>PROPERTY TAX REVENUE</b>	Business Code 900099	5,405,909.	5,405,909.		
	<b>b</b>	<b>STATE AID</b>	900099	591,825.	591,825.		
	<b>c</b>	<b>PENAL FINES</b>	900099	121,356.	121,356.		
	<b>d</b>	All other revenue					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d			6,119,090.		
<b>12</b>	<b>Total revenue.</b> See instructions			6,628,326.	6,358,969.	0.	70,400.

**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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	138,363.	78,867.	59,496.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,206,602.	1,257,763.	948,839.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	683,167.	389,405.	293,762.	
<b>9</b> Other employee benefits .....	479,887.	273,536.	206,351.	
<b>10</b> Payroll taxes .....	164,127.	93,552.	70,575.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	20,402.	11,629.	8,773.	
<b>c</b> Accounting .....	37,500.	21,375.	16,125.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	586,943.	334,558.	252,385.	
<b>12</b> Advertising and promotion .....	25,370.	14,461.	10,909.	
<b>13</b> Office expenses .....	81,676.	46,555.	35,121.	
<b>14</b> Information technology .....	59,497.	33,913.	25,584.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	120,646.	68,768.	51,878.	
<b>17</b> Travel .....				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	7,526.	4,290.	3,236.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....				
<b>23</b> Insurance .....	27,768.	27,768.		
<b>24</b> 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.)				
<b>a</b> BOOKS	798,281.	798,281.		
<b>b</b> EQUIPMENT R&M	136,772.	77,960.	58,812.	
<b>c</b> MEDIA	111,121.	111,121.		
<b>d</b> SUPPLIES	74,930.	42,710.	32,220.	
<b>e</b> All other expenses _____	91,813.	52,333.	39,480.	
<b>25</b> Total functional expenses. Add lines 1 through 24e	5,852,391.	3,738,845.	2,113,546.	0.
<b>26</b> 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)		(B)
		Beginning of year		End of year
Assets	<b>1</b> Cash - non-interest-bearing .....	1,700.	<b>1</b>	1,700.
	<b>2</b> Savings and temporary cash investments .....	5,328,464.	<b>2</b>	5,994,028.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	181,830.	<b>4</b>	116,337.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	278,587.	<b>9</b>	245,263.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	5,790,581.	<b>16</b>	6,357,328.	
Liabilities	<b>17</b> Accounts payable and accrued expenses .....	107,689.	<b>17</b>	105,438.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	107,689.	<b>26</b>	105,438.
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....		<b>27</b>	
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....	5,682,892.	<b>29</b>	6,251,890.
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....	0.	<b>30</b>	0.
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....	0.	<b>31</b>	0.
	<b>32 Total net assets or fund balances</b> .....	5,682,892.	<b>32</b>	6,251,890.
	<b>33 Total liabilities and net assets/fund balances</b> .....	5,790,581.	<b>33</b>	6,357,328.

**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	6,628,326.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,852,391.
3	Revenue less expenses. Subtract line 2 from line 1	3	775,935.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,682,892.
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 on Schedule O)	9	-206,937.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,251,890.

**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 SEE SCH O  
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  Yes  No  
 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
- b Were the organization's financial statements audited by an independent accountant?  Yes  No  
 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
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  Yes  No  
 If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  Yes  No
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
1		
2a		X
b	X	
c		X
3a		X
3b		

Form 990 (2023)



**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	29,966.	16,398.	126,578.	18,000.	198,957.	389,899.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....	4478053.	4577769.	4675189.	4886368.	5405909.	24023288.
<b>3</b> 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 .....	4508019.	4594167.	4801767.	4904368.	5604866.	24413187.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						24413187.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	4508019.	4594167.	4801767.	4904368.	5604866.	24413187.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	25,186.	13,994.	9,465.	26,519.	70,400.	145,564.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> 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						24558751.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	10,264,843.
<b>13 First 5 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> .....						

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.41 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	99.54 %
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 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 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
<b>17a 10% -facts-and-circumstances test - 2023.</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 .....		
<b>b 10% -facts-and-circumstances test - 2022.</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 .....		
<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 .....		

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

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



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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2023**

Name of the organization

WILLARD LIBRARY

Employer identification number

38-3211873

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)

Name of organization  <b>WILLARD LIBRARY</b>	Employer identification number  <b>38-3211873</b>
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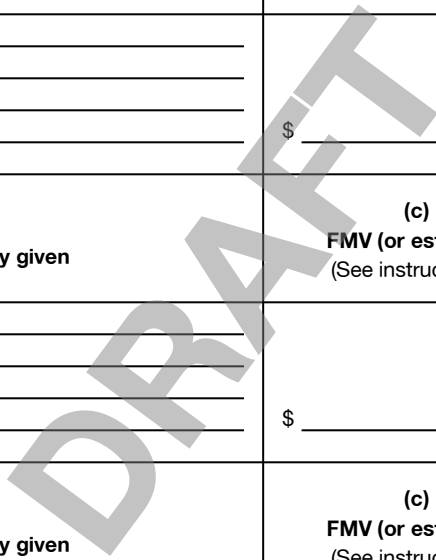
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<b>CATHERINE GRAHAM</b>  3604 FULTON ST E APT 232  GRAND RAPIDS, MI 49546	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
2	<b>BARNUM TRUST</b>  7 WEST VANBUREN STREET  BATTLE CREEK, MI 49017	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
3	<b>BATTLE CREEK COMUNITY FOUNDATION</b>  32 MICHIGAN AVE  BATTLE CREEK, MI 49017	\$ 15,439.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization  <b>WILLARD LIBRARY</b>	Employer identification number  <b>38-3211873</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization <b>WILLARD LIBRARY</b>	Employer identification number <b>38-3211873</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization **WILLARD LIBRARY** Employer identification number **38-3211873**

**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? .....	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? .....	Yes	No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

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

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

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

Schedule D (Form 990) 2023

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
  - b Scholarly research
  - c Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,040,898.	1,028,535.	1,014,661.	986,539.	1,023,630.
b Contributions	17,944.	3,100.	8,003.	18,898.	1,005.
c Net investment earnings, gains, and losses	25,378.	9,264.	5,871.	9,224.	11,904.
d Grants or scholarships					
e Other expenditures for facilities and programs					50,000.
f Administrative expenses					
g End of year balance	1,084,221.	1,040,898.	1,028,535.	1,014,661.	986,539.

- 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 100 %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes | No |
|--|-----|----|
| (i) Unrelated organizations?   | X   |    |
| (ii) Related organizations?  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
| 3b   |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment** Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 0.



Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other, and sub-rows (A) through (H).

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (9).

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

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

Table with 2 columns: (a) Description, (b) Book value. Rows (1) through (9).

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))

Part X Other Liabilities

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

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes sub-rows (1) Federal income taxes, (2) through (9).

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	6,628,326.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	6,628,326.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	6,628,326.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	6,059,328.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	206,937.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	206,937.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	5,852,391.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	5,852,391.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

THE PURPOSE OF THE ENDOWMENT FUND IS TO FUND SPECIAL PROJECTS AND IMPROVEMENTS TO THE LIBRARY.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

CAPITAL EXPENDITURES 206,937.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

WILLARD LIBRARY

Employer identification number

38-3211873

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

GOVERNMENTAL

FORM 990, PART VI, SECTION B, LINE 11B:

THE DIRECTOR AND BUSINESS MANAGER REVIEW THE FORM 990 FOR REASONABLENESS.

A DRAFT OF THE FORM 990 IS INCLUDED IN THE BOARD PACKET FOR BOARD REVIEW

PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19:

THE FORM 990, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE

AVAILABLE FOR PUBLIC INSPECTION VIA THE WILLARD LIBRARY WEBSITE. FORM 1023

IS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

SECURITY:

PROGRAM SERVICE EXPENSES 105,642.

MANAGEMENT AND GENERAL EXPENSES 79,695.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 185,337.

MAINTENANCE CONTRACTS:

PROGRAM SERVICE EXPENSES 137,713.

MANAGEMENT AND GENERAL EXPENSES 103,888.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 241,601.

Name of the organization WILLARD LIBRARY	Employer identification number 38-3211873
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## STAFF DEVELOPMENT:

PROGRAM SERVICE EXPENSES	12,810.
MANAGEMENT AND GENERAL EXPENSES	9,664.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	22,474.

## PUBLIC PROGRAMS:

PROGRAM SERVICE EXPENSES	66,171.
MANAGEMENT AND GENERAL EXPENSES	49,918.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	116,089.

## OTHER FEES:

PROGRAM SERVICE EXPENSES	12,222.
MANAGEMENT AND GENERAL EXPENSES	9,220.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	21,442.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	586,943.

## FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CAPITAL EXPENDITURES	-206,937.
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## PART XII, LINE 1 OTHER ACCOUNTING METHOD

## MODIFIED ACCRUAL

## PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PREVIOUS YEAR.

# **Policy Regarding Use of Artificial Intelligence (AI)**

## **Purpose**

Willard Library recognizes the potential of Artificial Intelligence (AI) to enhance services, improve efficiency, and assist staff in delivering high-quality library experiences. However, AI also presents ethical, privacy, and implementation considerations that must be addressed responsibly. This policy establishes guidelines for the ethical and appropriate use of AI tools by library staff to ensure compliance with legal standards and uphold the library's commitment to patron privacy, responsible use, and equitable access.

## **Ethical Principles**

### **1. Patron Privacy Protection**

Protecting patron privacy is a core commitment of Willard Library. Library use of AI tools must comply with all applicable laws and library policies, including the Michigan Library Privacy Act and the Michigan Data Breach Notification Law.

- a. AI must not be used to collect, store, or analyze personally identifiable information beyond what is necessary for library operations.
- b. All AI implementations must follow established privacy safeguards to ensure data security and transparency.

### **2. Transparency and Accountability**

Library staff must be trained in AI use and are responsible for assessing the reliability, accuracy, and appropriateness of AI-generated content before using or sharing it.

- a. When AI-generated content is shared with patrons, staff must disclose its origin.
- b. When AI assists in information retrieval, staff must take reasonable steps to verify the information.
- c. Any AI-assisted decision impacting patrons must remain subject to human oversight to ensure fairness and accuracy.

### **3. Accessibility and Fairness**

AI tools should be implemented in ways that ensure accessibility and mitigate bias.

- a. Library use of AI must support equitable access to library resources.
- b. Library staff should actively identify and address potential biases in AI-generated responses.

## Approved AI Uses

**Enhancing Library Services and Operations:** AI may assist library staff and support library programs and services in ways that align with ethical standards. It can help with information retrieval, research support, content summarization, communications, data analysis and to improve library operations and user experiences. All AI tools must be used responsibly and remain subject to staff oversight.

## Prohibited AI Uses

**Surveillance & Behavioral Tracking:** AI tools must not be used for facial recognition or tracking patron behavior. However, AI may be used for general security and safety monitoring, provided it does not compromise patron privacy.

**Discriminatory Practices:** AI must not be used in ways that discriminate against patrons based on national origin, race, color, disability, sex, age, familial status, sexual orientation, height, weight, marital status, religion, and other protected categories.

**Unauthorized Data Collection:** AI tools must not collect patron data without explicit consent and must follow data security protocols.

## Assessment, Training, and Approval

**Assessment:** Before introducing a new use of AI, staff must evaluate the ethical implications, privacy considerations, and potential impact on patrons.

**Approval:** Any new AI tools affecting library services must receive approval from library administration.

**Training:** Staff using AI tools must receive training on ethical AI practices, bias mitigation, and privacy protection.

**Review & Compliance:** AI tools must be periodically reviewed to ensure ongoing compliance with ethical standards and library policies.



## REPORTS AND RECOMMENDATIONS

March 2025

### **DIRECTOR'S REPORT: Matt Willis, Director**

- Renovation Update
- Negotiations Update

### **ADULT PROGRAMS UPDATE: Matt Willis, Director**

- African American Celebration
- Author Danna Staaf
- Peeks Into The Past Videos