



Willard Library
Board of Trustees
Meeting Agenda
March 18, 2026
5:00 p.m.

Willard Library Programming Room, Second Floor

- | | | |
|-------|---|---------------------|
| I. | Approval of Minutes * (pg. 1) | Michelle Herzing |
| II. | Public Comments | |
| III. | Financial Report | Kathy Domenico |
| | a. Approval of Expenditures * (pg. 3) | |
| | b. Budget Amendment * (pg. 26) | |
| | c. Approval of IRS Form 990 * (pg. 29) | |
| IV. | Personnel Update (pg. 63) | |
| V. | Payment By Financial Transaction Device Policy * (pg. 64) | Matt Willis |
| VI. | Reports & Recommendations | |
| | a. Department Reports (pg. 67) | Administrative Team |
| VII. | Other Business | |
| VIII. | Comments by Trustees | |
| IX. | Adjourn | Michelle Herzing |

Action items indicated by an *

WILLARD PUBLIC LIBRARY BOARD OF TRUSTEES

January 21, 2026
Willard Library Programming Room

BOARD OF TRUSTEES

Michelle Herzing, Kathy Baker, Salli Baltutat, Judith Williamson

ADMINISTRATION

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

MINUTES

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

APPROVAL OF MINUTES

Salli Baltutat moved, with support from Judith Williamson, to approve the minutes of the Board Meeting of November 19, 2025.

Motion approved 4 - 0

PUBLIC COMMENT

No public comment. Michelle Herzing welcomed the Michigan Job Challenge Program visitors.

FINANCIAL REPORT

Kathy Domenico presented the November and December 2025 Financial Report. As of November 30, revenue totaled just over \$3.8 million for the fiscal year and expenditures totaled just over \$2.9 million. December financials show the Library received almost \$4 million as of December 31 and expenditures total just over \$3.4 million. Both the Owen Endowment and the Capital Improvement Fund show little activity for the quarter besides interest earnings and a donation.

Salli Baltitut asked about the purpose of the \$400,000 transfer, and Kathy Domenico explained that the funds were transferred to the Capital Project Fund for the Helen Warner Branch Expansion Project, pending approval.

Kathy Baker moved, with a second from Judith Williamson, to approve the November and December 2025 expenditures as presented.

Motion approved 4 - 0

HELEN WARNER BRANCH EXPANSION PROJECT

Matt Willis reviewed the Capital Improvement Plan for the Helen Warner Branch Expansion Project. The project is estimated to cost just under \$1.5 million.

Kathy Baker asked what the next steps are in the project and Matt Willis shared that, if approved, the ground will be prepared in July. Salli Baltutat inquired about the building remaining open and Matt Willis confirmed that it would remain open.

Judith Williamson moved, with a second from Kathy Baker, to move forward with the Helen Warner Branch Expansion Project.

Motion approved 4 - 0

POLICY FOR PUBLIC COMMENTS AT MEETINGS

Salli Baltutat moved, with a second from Kathy Baker, to approve the Policy for Public Comments at Meetings, as presented at the November meeting.

Motion approved 4 - 0

Matt Willis introduced a proposed Payment by Financial Transaction Device Policy. Trustees will vote on the proposed policy at the March 2026 meeting.

Kathy Baker asked if there were costs incurred by the Library due to allowing guests to use credit cards. Kathy Domenico stated that there is; however, the cost is nominal.

REPORTS & RECOMMENDATIONS

April Dillinger presented the second quarter statistics for the 2025-2026 fiscal year. While circulation and foot traffic experienced a slight decrease, the Creative Space, new digital and print checkouts, Tumblebook checkouts, and Adult Literacy Programs all saw significant increases.

Matt Willis presented the Director's Report, noting that the Strategic Plan update is in progress with staff participation. He also shared that reader surveys are being distributed in English and Spanish, with a separate Burmese-language survey conducted with assistance from the Burma Center.

Matt Willis also shared highlights from the recent success of the *Decluttering for a Fresh Start* program and discussed the anticipated success of the evening's upcoming program, *Of Course It's Good*, with Jessica Secrest.

OTHER BUSINESS


Kathy Baker welcomed Michigan Job Challenge Program attendees and asked for a description of the program.

COMMENTS

None.

ADJOURNED

The meeting adjourned at 5:23 p.m.


KATHLEEN BAKER, Secretary
Willard Public Library Board of Trustees

WILLARD PUBLIC LIBRARY
 STATEMENT OF REVENUE AND EXPENDITURES
 REVENUE

January 2026

	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Taxes	5,893,051	4,216,514	71.55%	1,676,537	3,876,725
Casino PILT Disbursement	165,000	0	0.00%	165,000	0
State Sources	442,476	368,161	83.20%	74,315	388,937
Penal Fines	122,000	38,680	31.71%	83,320	30,002
Fees and Book Fines	56,000	33,703	60.18%	22,297	35,641
Local Contributions & Contracts	175,986	100,756	57.25%	75,230	199,011
Grant Funding	4,000	0	0.00%	4,000	5,000
Transfer to GF from Capital Projects	0	0	0.00%	0	0
Transfer to GF from Endowment	0	0	0.00%	0	0
TOTAL	6,858,513	4,757,814	69.37%	2,100,699	4,535,316

EXPENDITURES

	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Total Expenditures	7,194,933	4,227,464	58.76%	2,967,469	3,841,177

REVENUE OVER EXPENDITURES 530,350

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY
STATEMENT OF REVENUE AND EXPENDITURES

January 2026

EXPENDITURES	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Capital Expenditures	145,712	61,433	42.16%	84,279	252,546
Program Svs-Av, Books & Periodicals	1,236,180	682,657	55.22%	553,523	575,752
Program Svs-Imagination Library	65,500	22,717	34.68%	42,783	15,500
Personnel	3,856,800	2,373,065	61.53%	1,483,735	2,285,794
Office Supplies	50,000	24,194	48.39%	25,806	20,271
Repairs & Maintenance Supplies	41,000	26,600	64.88%	14,400	17,103
Purchased Services	739,500	426,685	57.70%	312,815	356,816
Communications	146,000	72,189	49.44%	73,811	68,818
Insurance	28,000	27,679	98.85%	321	26,621
Public Utilities	133,600	56,186	42.06%	77,414	45,987
Repairs & Maintenance Services	267,200	190,994	71.48%	76,206	175,969
Other Expenses (SBIT's)	85,441	0	0.00%	85,441	0
Transfers to Capital Projects	400,000	263,063	65.77%	136,937	0
TOTAL	7,194,933	4,227,464	58.76%	2,967,469	3,841,177

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS JANUARY 2026

GENERAL FUND DISBURSEMENTS

Expenditures by check	148,686.58
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	184,147.67
FICA & Federal withholding tax	60,506.70
State withholding tax	9,633.15
Battle Creek City withholding tax	1,788.77
City of Springfield withholding tax	0.00
MERS Retirement System	45,366.35
MERS Pension Funding	0.00
MPSERS Retirement System	4,243.05
MPSERS UAAL RATE STABILIZATION	0.00
Michigan Unemployment	0.00
BASIC (125 Plan 3rd party administrator)	6,303.99
MERS (Employee 457)	6,391.06
Friend of the Court	1,809.66
5th/3rd BANK (credit card)	12,238.94
Health Equity Employer Serv.	6,952.58
MESSA	56,836.81
Unum Life Insurance	587.53
Total Disbursements	545,492.84

**WILLARD PUBLIC LIBRARY CHECKS
JANUARY 2026**

MONTHLY CHECK REGISTER

Check Number	Check Date	Vendor Name	Check Amount
055874	1/8/2026	MISC STAFF REIMBURSEMENT <i>Voided Check</i>	(\$13.00)
056083	1/7/2026	ALLEGRA PRNT & IMAGING INC.	\$2,141.21
056084	1/7/2026	BARNES & NOBLE INC	\$3,672.85
056085	1/7/2026	CITY OF BATTLE CREEK CITY TREASURER	\$338.80
056086	1/7/2026	D. L. GALLIVAN LLC	\$630.31
056087	1/7/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,300.00
056088	1/7/2026	LIBRARY IDEAS LLC	\$2,847.95
056089	1/7/2026	MICHIGAN LIBRARY ASSOCIATION	\$85.00
056090	1/7/2026	OVERDRIVE INC	\$3,255.18
056091	1/7/2026	ROSE PEST SOLUTIONS INC	\$72.00
056092	1/7/2026	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$636.63
056093	1/12/2026	BARNES & NOBLE INC	\$2,023.55
056094	1/12/2026	CINTAS CORPORATION NO. 2	\$458.83
056095	1/12/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$7,980.08
056096	1/12/2026	JESSICA M.S. ZIMMERMAN DBA JMSZ CONSULTING LLC	\$166.45
056097	1/12/2026	KNIGHTWATCH INC	\$1,151.84
056098	1/12/2026	EDWARD J KEHOE	\$210.00
056099	1/12/2026	THE LIBRARY STORE INC	\$1,428.22
056100	1/12/2026	LIBRARY IDEAS LLC	\$48.35
056101	1/12/2026	MICHIGAN LIBRARY ASSOCIATION	\$85.00
056102	1/12/2026	MISC STAFF REIMBURSEMENT <i>Travel Reimbursement</i>	\$13.00
056103	1/12/2026	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
056104	1/12/2026	BOOKPAGE PROMOTION INC	\$2,085.00
056105	1/12/2026	PRECISION PRINTER SERVICE INC	\$284.90
056106	1/12/2026	ROBERT POTTER	\$150.00
056107	1/12/2026	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$636.63
056108	1/12/2026	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$257.97
056109	1/12/2026	SENTINEL TECHNOLOGIES INC	\$246.41
056110	1/12/2026	SPECIALIZED LANUGAGE DEVELOPMENT CENTER DBA SLD READ	\$240.00
056111	1/12/2026	T-MOBILE USA INC	\$120.00
056112	1/12/2026	THOMSON REUTERS - WEST PAYMENT CENTER	\$88.40

Check Number	Check Date	Vendor Name	Check Amount
056113	1/20/2026	AMBER ADAMS-FALL	\$200.00
056114	1/20/2026	SEMCO ENERGY INC	\$752.17
056115	1/20/2026	BARNES & NOBLE INC	\$2,513.07
056116	1/20/2026	BURMESE AMERICAN INITIATIVE INC	\$72.00
056117	1/20/2026	FUN EXPRESS LLC	\$328.30
056118	1/20/2026	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$160.85
056119	1/20/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,925.00
056120	1/20/2026	EDWARD J KEHOE	\$210.00
056121	1/20/2026	LIBRARY IDEAS LLC	\$464.28
056122	1/20/2026	MIX HARDWARE	\$57.52
056123	1/20/2026	THE MITTEN WORD BOOKSHOP LLC DBA NEW STORY COMMUNITY BOOKS	\$3,133.78
056124	1/20/2026	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
056125	1/20/2026	ROBERT POTTER	\$150.00
056126	1/20/2026	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$320.00
056127	1/26/2026	ALLEGRA PRNT & IMAGING INC.	\$3,155.79
056128	1/26/2026	SEMCO ENERGY INC	\$676.30
056129	1/26/2026	BARNES & NOBLE INC	\$153.60
056130	1/26/2026	BURMESE AMERICAN INITIATIVE INC	\$50.00
056131	1/26/2026	CONSUMERS ENERGY INC	\$2,286.08
056132	1/26/2026	COMMUNICO LLC <i>Annual Contract</i>	\$15,000.00
056133	1/26/2026	CLEARLY MANAGEABEL LLC	\$250.00
056134	1/26/2026	DEMCO INC	\$408.51
056135	1/26/2026	DOLLYWOOD FOUNDATION	\$7,217.27
056136	1/26/2026	FOSTER SWIFT COLLINS & SMITH PC	\$255.00
056137	1/26/2026	FLYERS ENERGY LLC	\$39.72
056138	1/26/2026	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$171.12
056139	1/26/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,250.00
056140	1/26/2026	COURTNEY HOOVER	\$150.00
056141	1/26/2026	EDWARD J KEHOE	\$210.00
056142	1/26/2026	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
056143	1/26/2026	OVERDRIVE INC	\$7,627.92
056144	1/26/2026	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$185.20
056145	1/26/2026	EDWARD STALLWORTH II	\$150.00
056146	1/27/2026	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$636.63
A05158	1/7/2026	BRODART COMPANY INC	\$151.39
A05159	1/7/2026	BK TEACHOUT INVESTIGATIONS INC	\$3,031.80
A05160	1/7/2026	GALE/CENGAGE LEARNING INC	\$223.41

Check Number	Check Date	Vendor Name	Check Amount
A05161	1/7/2026	INGRAM LIBRARY SERVICE INC	\$729.37
A05162	1/7/2026	MIDWEST TAPE INC.	\$1,539.04
A05163	1/7/2026	METRO FIBERNET LLC	\$1,864.08
A05164	1/7/2026	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$204.57
A05165	1/8/2026	WAPOKISKO PLUMBING LLC DBA ROTO ROOTER	\$2,817.00
A05166	1/12/2026	BRODART COMPANY INC	\$456.96
A05167	1/12/2026	BK TEACHOUT INVESTIGATIONS INC	\$3,031.80
A05168	1/12/2026	BASIC	\$256.50
A05169	1/12/2026	GALE/CENGAGE LEARNING INC	\$140.94
A05170	1/12/2026	DASTON CORPORATION	\$628.00
A05171	1/12/2026	INGRAM LIBRARY SERVICE INC	\$9,399.52
A05172	1/12/2026	MIDWEST TAPE INC.	\$12,507.90
A05173	1/12/2026	UNIQUE INTEGRATED COMMUNICATIONS INC	\$597.35
A05174	1/20/2026	BRODART COMPANY INC	\$451.96
A05175	1/20/2026	BK TEACHOUT INVESTIGATIONS INC	\$3,107.47
A05176	1/20/2026	BASIC	\$180.82
A05177	1/20/2026	GALE/CENGAGE LEARNING INC	\$375.62
A05178	1/20/2026	INGRAM LIBRARY SERVICE INC	\$4,266.32
A05179	1/20/2026	KSS ENTERPRISES INC	\$4,291.41
A05180	1/20/2026	MIDWEST TAPE INC.	\$1,757.84
A05181	1/26/2026	BK TEACHOUT INVESTIGATIONS INC	\$3,092.18
A05182	1/26/2026	INGRAM LIBRARY SERVICE INC	\$6,349.86
A05183	1/26/2026	VERDANT COMMERCIAL CAPITAL LLC	\$981.80
			Grand Totals \$148,686.58

WILLARD PUBLIC LIBRARY
 STATEMENT OF REVENUE AND EXPENDITURES
 REVENUE

February 2026

	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Taxes	5,893,051	4,582,527	77.76%	1,310,524	4,338,588
Casino PILT Disbursement	165,000	0	0.00%	165,000	0
State Sources	442,476	368,161	83.20%	74,315	388,937
Penal Fines	122,000	38,680	31.71%	83,320	58,449
Fees and Book Fines	56,000	40,588	72.48%	15,412	40,251
Local Contributions & Contracts	175,986	122,114	69.39%	53,872	203,470
Grant Funding	4,000	0	0.00%	4,000	5,000
Transfer to GF from Capital Projects	0	0	0.00%	0	0
Transfer to GF from Endowment	0	0	0.00%	0	0
TOTAL	6,858,513	5,152,070	75.12%	1,706,443	5,034,695

EXPENDITURES

	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Total Expenditures	7,194,933	4,702,432	65.36%	2,492,501	4,468,696

REVENUE OVER EXPENDITURES

449,638

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY
STATEMENT OF REVENUE AND EXPENDITURES

February 2026

EXPENDITURES	BUDGET	2025/2026 YTD	% YTD	VARIANCE	2024/2025 YTD
Capital Expenditures	145,712	62,149	42.65%	83,563	261,039
Program Svs-Av, Books & Periodicals	1,236,180	747,620	60.48%	488,560	640,236
Program Svs-Imagination Library	65,500	58,414	89.18%	7,086	15,500
Personnel	3,856,800	2,650,911	68.73%	1,205,889	2,551,050
Office Supplies	50,000	29,639	59.28%	20,361	21,885
Repairs & Maintenance Supplies	41,000	30,079	73.36%	10,921	21,316
Purchased Services	739,500	483,134	65.33%	256,366	414,949
Communications	146,000	81,567	55.87%	64,433	74,091
Insurance	28,000	27,679	98.85%	321	26,621
Public Utilities	133,600	67,510	50.53%	66,091	55,953
Repairs & Maintenance Services	267,200	200,666	75.10%	66,534	186,056
Other Expenses (SBIT's)	85,441	0	0.00%	85,441	0
Transfers to Capital Projects	400,000	263,063	65.77%	136,937	200,000
TOTAL	7,194,933	4,702,432	65.36%	2,492,501	4,468,696

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS FEBRUARY 2026

GENERAL FUND DISBURSEMENTS

Expenditures by check	187,879.98
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	125,082.88
FICA & Federal withholding tax	41,022.84
State withholding tax	6,557.99
Battle Creek City withholding tax	1,219.86
City of Springfield withholding tax	0.00
MERS Retirement System	30,441.47
MERS Pension Funding	0.00
MPSERS Retirement System	2,828.70
MPSERS UAAL RATE STABILIZATION	0.00
Michigan Unemployment	0.00
BASIC (125 Plan 3rd party administrator)	6,550.53
MERS (Employee 457)	2,147.02
Friend of the Court	1,206.44
5th/3rd BANK (credit card)	13,483.08
Health Equity Employer Serv.	2,068.48
MESSA	56,764.87
Unum Life Insurance	587.53
Total Disbursements	477,841.67

**WILLARD PUBLIC LIBRARY CHECKS
FEBRUARY 2026**

MONTHLY CHECK REGISTER

Check Number	Check Date	Vendor Name	Check Amount
056147	2/2/2026	ALLEGRA PRNT & IMAGING INC.	\$148.58
056148	2/2/2026	BARNES & NOBLE INC	\$1,642.18
056149	2/2/2026	CALHOUN COUNTY TREASURER	\$1,840.16
056150	2/2/2026	CITY OF BATTLE CREEK CITY TREASURER	\$338.80
056151	2/2/2026	CORY BOEDECKER DBA SUNSET ENTERTAINMENT MOBILE DS SERVICE	\$50.00
056152	2/2/2026	COLLABORATIVE SUMMER LIBRARY PROGRAM	\$368.00
056153	2/2/2026	CINTAS CORPORATION NO. 2	\$942.84
056154	2/2/2026	CLEAR IMAGE CLEANING SERVICE, LLC	\$2,890.00
056155	2/2/2026	STREAMLINE	\$2,160.00
056156	2/2/2026	D. L. GALLIVAN LLC	\$715.52
056157	2/2/2026	FUN EXPRESS LLC	\$984.77
056158	2/2/2026	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$85.77
056159	2/2/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,850.00
056160	2/2/2026	J & L ELECTRIC OF BATTLE CREEK INC	\$653.70
056161	2/2/2026	KNIGHTWATCH INC	\$948.20
056162	2/2/2026	TREVON KIRK DBA KIRKS JUMP N FUN RENTALS LLC	\$497.50
056163	2/2/2026	EDWARD J KEHOE	\$210.00
056164	2/2/2026	LIBRARY IDEAS LLC	\$258.52
056165	2/2/2026	MODERNISTIC II, LLC	\$1,442.24
056166	2/2/2026	MISC BANK TRANSFER <i>To avoid dormant fees</i>	\$5.00
056167	2/2/2026	MISC BANK TRANSFER <i>To avoid dormant Fees</i>	\$5.00
056168	2/2/2026	KATHERINE AMANDA NICHOLS DBA PAININHEARTBRAIN	\$150.00
056169	2/2/2026	OVERDRIVE INC	\$254.99
056170	2/2/2026	PRECISION PRINTER SERVICE INC	\$285.56
056171	2/2/2026	ROBERT POTTER	\$150.00
056172	2/2/2026	ROSE PEST SOLUTIONS INC	\$1,095.00
056173	2/2/2026	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$329.16
056174	2/2/2026	SENTINEL TECHNOLOGIES INC	\$492.82
056175	2/9/2026	BARNES & NOBLE INC	\$3,673.24
056176	2/9/2026	CENTER POINT PUBLISH INC.	\$29.21
056177	2/9/2026	DEMCO INC	\$145.90

Check Number	Check Date	Vendor Name	Check Amount
056178	2/9/2026	DOLLYWOOD FOUNDATION	\$5,697.13
056179	2/9/2026	FUN EXPRESS LLC	\$407.70
056180	2/9/2026	FLYERS ENERGY LLC	\$42.63
056181	2/9/2026	FANCY FRAY LLC DBA RECORD BOX LOFT LLC	\$400.00
056182	2/9/2026	GREENSCAPE SERVICES INC	\$125.00
056183	2/9/2026	GREENHAVEN PUBLISHING	\$156.60
056184	2/9/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$8,125.00
056185	2/9/2026	JESSICA M.S. ZIMMERMAN DBA JMSZ CONSULTING LLC	\$150.00
056186	2/9/2026	EDWARD J KEHOE	\$210.00
056187	2/9/2026	LIBRARY IDEAS LLC	\$693.70
056188	2/9/2026	BRIAN L MORTIMORE DBA MORTIMORE CONSULTING LLC	\$1,350.00
056189	2/9/2026	MIX HARDWARE	\$129.95
056190	2/9/2026	KATHERINE AMANDA NICHOLS DBA PAININTHEARTBRAIN	\$150.00
056191	2/9/2026	ROBERT POTTER	\$150.00
056192	2/9/2026	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$636.63
056193	2/9/2026	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$60.95
056194	2/9/2026	T-MOBILE USA INC	\$77.61
056195	2/9/2026	THOMSON REUTERS - WEST PAYMENT CENTER	\$88.40
056196	2/9/2026	RHONDA D WILLIAMS	\$150.00
056197	2/17/2026	ALLEGRA PRNT & IMAGING INC.	\$252.77
056198	2/17/2026	SEMCO ENERGY INC	\$1,296.38
056199	2/17/2026	BARNES & NOBLE INC	\$406.20
056200	2/17/2026	CEREAL CITY BASEBALL LLC DBA BATTLE CREEK BATTLE JACKS	\$4,190.55
056201	2/17/2026	CINTAS CORPORATION NO. 2	\$560.80
056202	2/17/2026	DEMCO INC	\$566.98
056203	2/17/2026	DOLLYWOOD FOUNDATION	\$30,000.00
056204	2/17/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,850.00
056205	2/17/2026	MICHAEL R. HYDE DBA EDYE & MIKE	\$500.00
056206	2/17/2026	JAMS MEDIA LLC DBA VIEW NEWSPAPER GROUP	\$1,065.00
056207	2/17/2026	EDWARD J KEHOE	\$210.00
056208	2/17/2026	LIBRARY IDEAS LLC	\$696.34
056209	2/17/2026	MODERNISTIC II, LLC	\$4,436.48
056210	2/17/2026	MISC GUEST REIMBURSEMENT	\$66.99
056211	2/17/2026	KATHERINE AMANDA NICHOLS DBA PAININTHEARTBRAIN	\$163.50
056212	2/17/2026	OVERDRIVE INC	\$502.19
056213	2/17/2026	PRECISION PRINTER SERVICE INC	\$336.91
056214	2/17/2026	ROBERT POTTER	\$150.00

Check Number	Check Date	Vendor Name	Check Amount
056215	2/17/2026	ROSE PEST SOLUTIONS INC	\$1,536.00
056216	2/17/2026	R W LAPINE INC	\$330.00
056217	2/17/2026	STATE OF MICHIGAN BUREAU OF CONSTRUCTION CODES	\$190.55
056218	2/17/2026	RHONDA D WILLIAMS	\$150.00
056219	2/18/2026	FANCY FRAY LLC DBA RECORD BOX LOFT LLC	\$400.00
056220	2/24/2026	BARNES & NOBLE INC	\$4,446.85
056221	2/24/2026	BAYSCAN TECHNOLOGIES	\$1,425.00
056222	2/24/2026	BATTLE CREEK REGIONAL HISTORY MUSEUM	\$350.00
056223	2/24/2026	CONSUMERS ENERGY INC	\$2,331.00
056224	2/24/2026	FLYERS ENERGY LLC	\$42.17
056225	2/24/2026	GORDON FOOD SERVICE INC PAYMENT PROCESSING CT	\$357.15
056226	2/24/2026	CODY HOFFMAN RELIABLE PROPERTY MAINTENANCE LLC	\$2,550.00
056227	2/24/2026	EDWARD J KEHOE	\$210.00
056228	2/24/2026	MICHIGAN MUNICIPAL LEAGUE WORKERS COMP FUND COMPENSATION FUND	\$1,086.00
056229	2/24/2026	KATHERINE AMANDA NICHOLS DBA PAININTHEARTBRAIN	\$150.00
056230	2/24/2026	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC.	\$483.93
056231	2/24/2026	PLUMERIA BOTANICAL BOUTIQUE	\$800.00
056232	2/24/2026	BLUE OX CREDIT UNION ATTN: JENNA DOHERTY	\$636.63
056233	2/24/2026	STAPLES INC STAPLES CONTRACT & COMMERCIAL LLC	\$1,217.10
056234	2/24/2026	TRANE COMPANY INC	\$694.50
056235	2/24/2026	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$707.00
056236	2/24/2026	RHONDA D WILLIAMS	\$150.00
A05184	2/2/2026	BRODART COMPANY INC	\$502.15
A05185	2/2/2026	BLACKSTONE AUDIO BOOKS INC	\$693.00
A05186	2/2/2026	BK TEACHOUT INVESTIGATIONS INC	\$2,817.16
A05187	2/2/2026	GALE/CENGAGE LEARNING INC	\$251.90
A05188	2/2/2026	INGRAM LIBRARY SERVICE INC	\$9,722.95
A05189	2/2/2026	KSS ENTERPRISES INC	\$294.24
A05190	2/2/2026	MIDWEST TAPE INC.	\$3,245.31
A05191	2/9/2026	BRODART COMPANY INC	\$440.95
A05192	2/9/2026	BATTLE CREEK PUBLIC SCHOOL	\$7,154.52
A05193	2/9/2026	GALE/CENGAGE LEARNING INC	\$253.74
A05194	2/9/2026	PLAYAWAY PRODUCTS LLC	\$408.34
A05195	2/9/2026	INGRAM LIBRARY SERVICE INC	\$3,413.72
A05196	2/9/2026	KSS ENTERPRISES INC	\$269.58
A05197	2/9/2026	MIDWEST TAPE INC.	\$17,603.83
A05198	2/9/2026	METRO FIBERNET LLC	\$1,862.23

Check Number	Check Date	Vendor Name	Check Amount
A05199	2/9/2026	UNIQUE INTEGRATED COMMUNICATIONS INC	\$571.80
A05200	2/9/2026	UNBOUND EVENTS INC DBA AUTHORS UNBOUND AGENCY	\$2,250.00
A05201	2/9/2026	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$203.04
A05202	2/9/2026	WAPOKISKO PLUMBING LLC DBA ROTO ROOTER	\$504.00
A05203	2/17/2026	BRODART COMPANY INC	\$471.41
A05204	2/17/2026	BK TEACHOUT INVESTIGATIONS INC	\$6,063.60
A05205	2/17/2026	BASIC	\$180.82
A05206	2/17/2026	GALE/CENGAGE LEARNING INC	\$51.73
A05207	2/17/2026	DASTON CORPORATION	\$628.00
A05208	2/17/2026	PLAYAWAY PRODUCTS LLC	\$356.88
A05209	2/17/2026	INGRAM LIBRARY SERVICE INC	\$5,514.03
A05210	2/17/2026	MIDWEST TAPE INC.	\$2,609.44
A05211	2/24/2026	BLACKSTONE AUDIO BOOKS INC	\$705.59
A05212	2/24/2026	BK TEACHOUT INVESTIGATIONS INC	\$2,923.65
A05213	2/24/2026	GALE/CENGAGE LEARNING INC	\$335.13
A05214	2/24/2026	INGRAM LIBRARY SERVICE INC	\$1,656.51
A05215	2/24/2026	VERDANT COMMERCIAL CAPITAL LLC	\$981.80
			Grand Totals \$187,879.98



Battle Creek Community Foundation

Fund Statement

Willard Library Fund - Master
For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

	Current Period October 01, 2025 - December 31, 2025	Year To Date July 01, 2025 - December 31, 2025
Beginning Fund Balance	\$1,044,619.92	\$997,033.84
ADDITIONS:		
Investment Earnings	26,663.55	76,605.26
Total Additions	26,663.55	76,605.26
DISTRIBUTIONS:		
Administrative Fees	2,362.59	4,718.22
Bank & Merchant Service Fees	54.77	54.77
Total Distributions	2,417.36	4,772.99
Ending Fund Balance	\$1,068,866.11	\$1,068,866.11
Accumulated Gifts & Contributions to Principal		805,526.86
Accumulated Earnings less Expenditures		263,339.25
Accumulated Spendable		0.00
Ending Fund Balance		\$1,068,866.11

This statement is preliminary and unaudited.



Battle Creek Community Foundation

Fund Activity

Willard Library Fund - Master

For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

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, 2025 - December 31, 2025**

Generated on: 01/23/2026

	Current Period	Year To Date
	October 01, 2025 - December 31, 2025	July 01, 2025 - December 31, 2025
Beginning Fund Balance	\$14,371.59	\$13,703.72
ADDITIONS:		
Investment Earnings	366.87	1,053.62
Total Additions	<hr/> 366.87	<hr/> 1,053.62
DISTRIBUTIONS:		
Administrative Fees	20.65	39.53
Bank & Merchant Service Fees	0.75	0.75
Total Distributions	<hr/> 21.40	<hr/> 40.28
Ending Fund Balance	<hr/> \$14,717.06	<hr/> \$14,717.06
 Accumulated Gifts & Contributions to Principal		11,955.00
 Accumulated Earnings less Expenditures		2,762.06
 Accumulated Spendable		0.00
 Ending Fund Balance		<hr/> \$14,717.06

This statement is preliminary and unaudited.



Battle Creek Community Foundation

Fund Activity

Willard Library Fund - Organizational

For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

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 - Third Party
For the Period October 01, 2025 - December 31, 2025**

Generated on: 01/23/2026

	Current Period October 01, 2025 - December 31, 2025	Year To Date July 01, 2025 - December 31, 2025
Beginning Fund Balance	\$1,030,248.33	\$983,330.12
ADDITIONS:		
Investment Earnings	26,296.68	75,551.64
Total Additions	26,296.68	75,551.64
DISTRIBUTIONS:		
Administrative Fees	2,341.94	4,678.69
Bank & Merchant Service Fees	54.02	54.02
Total Distributions	2,395.96	4,732.71
Ending Fund Balance	\$1,054,149.05	\$1,054,149.05
Accumulated Gifts & Contributions to Principal		793,571.86
Accumulated Earnings less Expenditures		260,577.19
Accumulated Spendable		0.00
Ending Fund Balance		\$1,054,149.05

This statement is preliminary and unaudited.



Battle Creek Community Foundation

Fund Activity

Willard Library Fund - Third Party

For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

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/Campbell Fund For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

	Current Period October 01, 2025 - December 31, 2025	Year To Date July 01, 2025 - December 31, 2025
Beginning Fund Balance	\$62,605.94	\$59,684.60
ADDITIONS:		
Gifts and Grants Received	41.24	41.24
Investment Earnings	1,598.51	4,589.74
Total Additions	1,639.75	4,630.98
DISTRIBUTIONS:		
Administrative Fees	70.21	140.10
Bank & Merchant Service Fees	4.79	4.79
Total Distributions	75.00	144.89
Ending Fund Balance	\$64,170.69	\$64,170.69
Accumulated Gifts & Contributions to Principal		41,985.02
Accumulated Earnings less Expenditures		22,185.67
Accumulated Spendable		0.00
Ending Fund Balance		\$64,170.69

This statement is preliminary and unaudited.



Battle Creek Community Foundation

Fund Activity

Willard Library/Campbell Fund

For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

GIFTS AND GRANTS RECEIVED DETAIL

DATE	DONOR NAME	DONOR ADDRESS	AMOUNT
2025-11-30	Anonymous		\$40.00
2025-11-30	Anonymous	,	\$1.24
		,	
		Total Gifts and Grants	\$41.24

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, 2025 - December 31, 2025

Generated on: 01/23/2026

	Current Period October 01, 2025 - December 31, 2025	Year To Date July 01, 2025 - December 31, 2025
Beginning Fund Balance	\$116,099.01	\$110,681.77
ADDITIONS:		
Investment Earnings	2,964.12	8,511.18
Total Additions	2,964.12	8,511.18
DISTRIBUTIONS:		
Administrative Fees	130.37	260.19
Bank & Merchant Service Fees	6.09	6.09
Total Distributions	136.46	266.28
Ending Fund Balance	\$118,926.67	\$118,926.67
Accumulated Gifts & Contributions to Principal		70,797.47
Accumulated Earnings less Expenditures		48,129.20
Accumulated Spendable		0.00
Ending Fund Balance		\$118,926.67

This statement is preliminary and unaudited.



Battle Creek Community Foundation

Fund Activity

Willard Library/Denman Fund

For the Period October 01, 2025 - December 31, 2025

Generated on: 01/23/2026

GIFTS AND GRANTS RECEIVED DETAIL

No gifts or grants received this period.

GRANTS AWARDED DETAIL

No grants awarded for the statement period.

WILLARD LIBRARY
2025/2026 at 1.9958 Mills

WILLARD PUBLIC LIBRARY			
2025/2026 at 1.9958 Mills			
	July 2025 Original	November 2025 Amendment	March 2026 Proposed Amendment
REVENUE & TRANSFERS			
Taxes	\$5,825,851	\$5,893,051	\$5,893,051
State Sources	\$473,750	\$442,476	\$462,476
Penal Fines	\$122,000	\$122,000	\$122,000
Fees and Book Fines	\$56,000	\$56,000	\$56,000
Casino PILT Disbursement	\$165,000	\$165,000	\$165,000
Local Contributions, Contracts, & Other	\$175,986	\$175,986	\$213,986
Grant Revenue	\$4,000	\$4,000	\$4,000
Transfers into General Fund from Kellogg SRF	\$0	\$0	\$0
Transfers into General Fund from Owen Endowment	\$0	\$0	\$0
Transfers into General Fund from Capital Improvements	\$0	\$0	\$0
Total Revenue	\$6,822,587	\$6,858,513	\$6,916,513
EXPENDITURES & TRANSFERS			
Other Expenditures-SBITA's	\$85,441	\$85,441	\$85,441
Capital Expenditures	\$144,492	\$145,712	\$155,712
Program Services: Media, Books & Periodicals	\$1,137,400	\$1,236,180	\$1,252,180
Program Services: Grants	\$15,500	\$65,500	\$65,500
Personnel*	\$3,785,800	\$3,856,800	\$3,845,600
Office Supplies	\$50,000	\$50,000	\$55,000
Repairs & Maintenance Supplies	\$40,000	\$41,000	\$41,000
Purchased Services	\$724,000	\$739,500	\$794,500
Communications	\$126,000	\$146,000	\$146,000
Insurance	\$30,000	\$28,000	\$28,000
Public Utilities	\$133,600	\$133,600	\$133,600
Repairs & Maintenance Services	\$267,200	\$267,200	\$200,200
Transfers from General Fund into Capital Improvements	\$200,000	\$400,000	\$400,000
Total Expenditures	\$6,739,433	\$7,194,933	\$7,202,733
<i>*Includes staff increases per contract.</i>			
Revenue over Expenditures (+/-)	\$83,154	(\$336,420)	(\$286,220)
Fund Balance: Beginning Year	\$3,379,893	\$3,706,286	\$3,706,286
Fund Balance: Year End	\$3,463,047	\$3,369,866	\$3,420,066
Breakdown: Estimated Fund Balance			
Sick Payable Reserve	\$204,000	\$217,000	\$217,000
Cash Flow Fund	\$1,010,915	\$1,079,240	\$1,080,410
Unrestricted Fund	\$2,248,132	\$2,073,626	\$2,122,656
Total	\$3,463,047	\$3,369,866	\$3,420,066

**WILLARD PUBLIC LIBRARY
2025 - 2026 GENERAL FUND REVENUE & EXPENDITURE CHANGES**

	Amendment November 2025	Amendment March 2026	Changes
Revenue	\$ 6,858,513	\$ 6,916,513	\$ 58,000
Expenditure	\$ 7,194,933	\$ 7,202,733	\$ 7,800
Total Revenue/Expenditures	\$ (336,420)	\$ (286,220)	\$ 65,800

Fund Balance July 1, 2025	\$ 3,706,286
Fund Balance June 30, 2026 (estimated)	\$ 3,420,066

REVENUE CHANGES		
Increases:		Decreases:
*State Sources	\$ (20,000)	
*Interest	\$ (38,000)	
Total Revenue Changes		\$ (58,000)

EXPENDITURE CHANGES		
Increases:		Decreases:
*Capital Expenditures	\$ (10,000)	*Supporting Svc.-Personnel \$ 11,200
*Program Services: Media, Books & Periodicals	\$ (16,000)	*Repairs & Maintenance \$ 67,000
*Office Supplies	\$ (5,000)	
*Purchased Services	\$ (55,000)	
Total Expenditure Changes		\$ (7,800)

OWEN ENDOWMENT FUND

	July Original	November	March Proposed
	Budget	Amendment	Amendment
	2025-2026	2025-206	2025-206
Revenue & Transfers			
Contributions-Unrestricted	0	3,000	3,000
Transfer from General Fund	0	0	0
Interest Earnings	20,000	20,000	20,000
Total Revenue	20,000	23,000	23,000
Expenditures	0	0	0
Transfer to General Fund	0	0	0
Total Expenditures & Transfers	0	0	0
Revenue Over Expenditures	20,000	23,000	23,000
Fund Balance Beg of Year	1,109,319	1,113,560	1,113,560
Fund Balance End of Year	1,129,319	1,136,560	1,136,560

CAPITAL IMPROVEMENT FUND

	July Original	November	March Proposed
	Budget	Amendment	Amendment
	2025-2026	2025-206	2025-206
Revenue & Transfers			
Other Misc Revenue	0	0	0
Transfer from General Fund	200,000	400,000	400,000
Interest Earnings	10,000	10,000	10,000
Total Revenue	210,000	410,000	410,000
Expenditures			
Furniture & Fixtures	0	0	0
Purchased Services	0	0	0
Capital Renovation	0	0	65,000
Transfer to General Fund	0	0	0
Total Expenditures & Transfers	0	0	65,000
Revenue Over Expenditures	210,000	410,000	345,000
Fund Balance Beg of Year	1,328,259	1,342,826	1,342,826
Fund Balance End of Year	1,538,259	1,752,826	1,687,826



PLANTE & MORAN, PLLC
3000 TOWN CENTER
SUITE 100
SOUTHFIELD, MI 48076

March 05, 2026

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

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE EXEMPT ORGANIZATION RETURN(S) FOR THE YEAR ENDED JUNE 30, 2025.

- Return of Organization Exempt from Income Tax (Form 990)

INSTRUCTIONS FOR FILING THE ABOVE FORM(S) 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(S).

VERY TRULY YOURS,

PLANTE & MORAN, PLLC

Enclosures

TAX RETURN FILING INSTRUCTIONS

Form 990

FOR THE YEAR ENDING

June 30, 2025

Prepared For:

WILLARD LIBRARY
7 WEST VANBUREN STREET
BATTLE CREEK, MI 49017

Prepared By:

PLANTE & MORAN, PLLC
750 TRADE CENTER WAY SUITE 300,
PORTAGE, MI 49002

Amount Due or Refund:

Not applicable

Make Amount Due Using:

Not applicable

Tax Return Processed For:

Electronic filing

E-File Authorization Form Must Be Returned On or Before:

May 15, 2026

Special Instructions:

This return has been prepared for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to

We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return the signed e-file authorization form to us by May 15, 2026.

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 07/01, 2024, and ending 06/30, 20 25

2024

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.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>6,934,353</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize PLANTE & MORAN, PLLC to enter my PIN

1	1	8	7	3
---	---	---	---	---

 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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 _____ 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.

3	8	1	7	0	9	9	8	6	0	5
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 _____ Date 01/31/2026

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

Return of Organization Exempt From Income Tax

2024

Department of the Treasury Internal Revenue Service

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

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

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

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01, 2024, and ending 06/30, 2025

B Check if applicable: [] Address change [] Name change [] Initial return [] Final return/terminated [] Amended return [] Application pending
C Name of organization WILLARD LIBRARY
D Employer identification number 38-3211873
E Telephone number (269) 968-8166
G Gross receipts \$ 6,934,353
H(a) Is this a group return for subordinates? [] Yes [x] No
H(b) Are all subordinates included? [] Yes [] No
I Tax-exempt status: [x] 501(c)(3) [] 501(c) () (insert no.) [] 4947(a)(1) or [] 527
J Website: WILLARDLIBRARY.ORG
K Form of organization: [] Corporation [] Trust [] Association [x] Other GOVERNMENTAL
L Year of formation: 1840
M State of legal domicile: MI

Part I Summary

Table with 22 rows and 4 columns. Rows include: 1. Mission statement; 2. Discontinued operations; 3-7. Governance and membership; 7a-b. Revenue and taxable income; 8-12. Revenue breakdown; 13-19. Expenses breakdown; 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; Print/Type preparer's name JOSHUA T. NITZ, CPA; Preparer's signature; Date 01/31/2026; Check [] if self-employed; PTIN P01946955; Firm's name PLANTE & MORAN, PLLC; Firm's EIN 33-1498605; Firm's address 750 TRADE CENTER WAY SUITE 300, PORTAGE, MI 49002; Phone no. (269) 567-4500

May the IRS discuss this return with the preparer shown above? See instructions [x] 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
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 3,690,347 including grants of \$ _____) (Revenue \$ 6,565,575)
THE PROVISION OF LIBRARY SERVICES WHICH INCLUDES THE USE OF BOOKS, PERIODICALS, & AUDIOVISUAL MATERIALS.

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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 3,690,347

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	58		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			✓
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			✓
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 5		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	<input checked="" type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		<input checked="" type="checkbox"/>
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		<input checked="" type="checkbox"/>
13	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization		<input checked="" type="checkbox"/>
	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?		<input checked="" type="checkbox"/>
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 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, 7 WEST VANBUREN STREET, BATTLE CREEK, MI 49017, (269) 968-8166

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATTHEW WILLIS DIRECTOR	40.0 0.0			✓			95,434	0	37,721	
(2) APRIL DILLINGER ASSISTANT DIRECTOR	40.0 0.0			✓			94,606	0	37,074	
(3) MICHELLE HERZING PRESIDENT	1.0 0.0	✓		✓			0	0	0	
(4) JUDITH WILLIAMSON VICE PRESIDENT	1.0 0.0	✓		✓			0	0	0	
(5) SALLI BALTUTAT TREASURER	1.0 0.0	✓		✓			0	0	0	
(6) KATHLEEN BAKER SECRETARY	1.0 0.0	✓		✓			0	0	0	
(7) LAURA WILLIAMS TRUSTEE	1.0 0.0	✓		✓			0	0	0	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							190,040	0	74,795	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							190,040	0	74,795	

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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CODY HOFFMAN DBA RELIABLE PROPERTY, 244 DEVON RD., BATTLE CREEK, MI 49015	CLEANING SERVICES	170,641
BK TEACHOUT INVESTIGATIONS INC., G-2348 STONEBRIDGE DR., FLINT, MI 48532	SECURITY SERVICES	165,643

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 2

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	279,108			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		279,108			
Program Service Revenue	2a	LIBRARY SERVICES	Business Code 900099	265,252	265,252		
	b	FEES AND FINES	900099	63,232	63,232		
	c	PROPERTY TAX REVENUE	900099	5,609,180	5,609,180		
	d						
	e						
	f	All other program service revenue . .		0	0	0	0
	g	Total. Add lines 2a-2f		5,937,664			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		89,670			89,670
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
			6c	Rental income or (loss)	0	0	
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7c	Gain or (loss)	0	0	
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
			8b	Less: direct expenses			
			c	Net income or (loss) from fundraising events			
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
9b			Less: direct expenses				
c			Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	10a					
		10b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11a	STATE AID	Business Code 900099	492,948	492,948		
	b	PENAL FINES	900099	134,963	134,963		
	c						
	d	All other revenue		0	0	0	0
	e	Total. Add lines 11a-11d		627,911			
12	Total revenue. See instructions		6,934,353	6,565,575	0	40 89,670	

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

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	282,392	155,316	127,076	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,167,156	1,191,936	975,220	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	494,121	271,767	222,354	
9 Other employee benefits	479,022	263,462	215,560	
10 Payroll taxes	168,608	92,734	75,874	
11 Fees for services (nonemployees):				
a Management				
b Legal	29,774	16,376	13,398	
c Accounting	35,000	19,250	15,750	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	605,428	332,985	272,443	0
12 Advertising and promotion	28,342	15,588	12,754	
13 Office expenses	95,013	52,257	42,756	
14 Information technology	76,384	42,011	34,373	
15 Royalties				
16 Occupancy	121,479	66,813	54,666	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	5,236	2,880	2,356	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	26,621	26,621		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a BOOKS	878,394	878,394		
b EQUIPMENT R&M	96,549	53,102	43,447	
c MEDIA	111,222	111,222		
d				
e All other expenses	177,515	97,633	79,882	0
25 Total functional expenses. Add lines 1 through 24e	5,878,256	3,690,347	2,187,909	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,700	1	1,700
	2 Savings and temporary cash investments	5,994,028	2	5,770,745
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	116,337	4	303,515
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	245,263	9	187,618
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 0		
	b Less: accumulated depreciation	10b 0	10c	0
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,357,328	16	6,263,578	
Liabilities	17 Accounts payable and accrued expenses	105,438	17	100,906
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	105,438	26	100,906
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	6,251,890	29	6,162,672
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
32 Total net assets or fund balances	6,251,890	32	6,162,672	
33 Total liabilities and net assets/fund balances	6,357,328	33	6,263,578	

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	6,934,353
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,878,256
3	Revenue less expenses. Subtract line 2 from line 1	3	1,056,097
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,251,890
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	(1,145,315)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,162,672

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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? 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?		✓
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Name of the organization WILLARD LIBRARY	Employer identification number 38-3211873
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16,398	126,578	18,000	198,957	279,108	639,041
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	4,577,769	4,675,189	4,886,368	5,405,909	5,609,180	25,154,415
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	4,594,167	4,801,767	4,904,368	5,604,866	5,888,288	25,793,456
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4						25,793,456

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	4,594,167	4,801,767	4,904,368	5,604,866	5,888,288	25,793,456
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13,994	9,465	26,519	70,400	89,670	210,048
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						26,003,504
12 Gross receipts from related activities, etc. (see instructions)					12	5,312,818
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.19 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.41 %
16a 33 1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2023. 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 stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2024. 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 <input type="checkbox"/>		
b 33 1/3% support tests—2023. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

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
1	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>		
2	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>		
3a	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>		
3b	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>		
3c	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>		
4a	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>		
4b	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>		
4c	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>		
5a	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>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	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>		
7	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>		
8	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>		
9a	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>		
9b	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>		
9c	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>		
10a	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>		
10b	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)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
	11a		
b	A family member of a person described on line 11a above?		
	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
	11c		

Section B. Type I Supporting Organizations

		Yes	No
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? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
	1		
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? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
	2		

Section C. Type II Supporting Organizations

		Yes	No
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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
	1		

Section D. All Type III Supporting Organizations

		Yes	No
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?		
	1		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	2		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
	3b		

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.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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	Total annual distributions. 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 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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)**

(Rev. January 2025)
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 for the latest information.**

OMB No. 1545-0047

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 33¹/₃% 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).

Name of organization
WILLARD LIBRARY

Employer identification number
38-3211873

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	BARNUM TRUST ----- 7 WEST VAN BUREN STREET ----- BATTLE CREEK, MI 49017 -----	\$ ----- 152,372	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CATHERINE GRAHAM ----- 3604 FULTON ST E APT 232 ----- GRAND RAPIDS, MI 49546 -----	\$ ----- 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BATTLE CREEK COMMUNITY FOUNDATION ----- 32 MICHIGAN AVE ----- BATTLE CREEK, MI 49017 -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

WILLARD LIBRARY

Employer identification number

38-3211873

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

Name of organization WILLARD LIBRARY	Employer identification number 38-3211873
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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 information once. See instructions.) \$ _____
 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
-----	----- ----- -----	----- ----- -----	----- ----- -----

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

SCHEDULE D (Form 990)

(Rev. January 2025)

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 for instructions and the latest information.

OMB No. 1545-0047

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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.

Table with 2 columns: Description, Amount. Rows include: 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

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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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	1,084,221	1,040,899	1,028,535	1,014,661	986,539
b Contributions	3	17,944	3,100	8,003	18,898
c Net investment earnings, gains, and losses	29,339	25,378	9,264	5,871	9,224
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,113,563	1,084,221	1,040,899	1,028,535	1,014,661

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment 0.00 %
- b** Permanent endowment 100.00 %
- c** Term endowment 0.00 %

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:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

	Yes	No
3a(i)	✓	
3a(ii)		✓
3b		

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
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))

Part VII Investments—Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (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.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(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 XIII

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.

Return Reference - Identifier	Explanation	
	(a) Description	(b) Amount
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	CAPITAL EXPENDITURES	1,145,315
	TOTAL	1,145,315

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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.

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE PURPOSE OF THE ENDOWMENT FUND IS TO FUND SPECIAL PROJECTS AND IMPROVEMENTS TO THE LIBRARY.

DRAFT

**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

WILLARD LIBRARY

Employer identification number

38-3211873

Return Reference - Identifier	Explanation				
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	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, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	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 FOR SERVICES	(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses
	SECURITY:	158,311	87,071	71,240	
	MAINTENANCE CONTRACTS:	262,376	144,307	118,069	
	STAFF DEVELOPMENT:	27,786	15,282	12,504	
	PUBLIC PROGRAMS:	140,891	77,490	63,401	
	OTHER FEES:	16,064	8,835	7,229	
	Total	605,428	332,985	272,443	0
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description				(b) Amount
	CAPITAL EXPENDITURES				- 1,145,315
	TOTAL				- 1,145,315
FORM 990, PART XII, LINE 1 - OTHER TYPE OF ACCOUNTING METHOD	MODIFIED ACCRUAL				
FORM 990, PART XII, LINE 2C - CHANGE OF OVERSIGHT PROCESS OR SELECTION PROCESS	THE PROCESS HAS NOT CHANGED FROM THE PREVIOUS YEAR.				



MEMORANDUM

To: All Staff
From: Matt Willis
Date: March 3, 2026
Subject: Personnel Update

I am excited to announce the addition of Erik Blagsvedt as a Library Clerk to our Willard team.

Erik has over ten years of library experience. He worked for the Hennepin County Public Library System, starting as a Public Service Assistant and moving into the Meeting Room Specialist role at the Brookdale Area Library. Most recently, he has worked as a Library Aide in the library at Kalamazoo Valley Community College.

Please join me in welcoming Erik when he starts his new position on Monday, March 30, 2026.

WILLARD LIBRARY
RESOLUTION TO APPROVE PAYMENT BY
FINANCIAL TRANSACTION DEVICE POLICY

At a meeting of the Library Board of the Willard Library, County of Calhoun, Michigan, held in the Library on the ____ day of _____ 2026, at ____ p.m.

PRESENT: _____

ABSENT: _____

The following preamble and resolution were offered by _____ and supported by _____.

WHEREAS, the Willard Library (“Library”) is a district library operating and organized pursuant to 1989 PA 24, the District Library Establishment Act;

WHEREAS, in the performance of its functions, it is necessary and appropriate for the Library Board to establish and adopt policies for the operation of the Library;

WHEREAS, the Library desires to allow payment of certain fees by credit card or other financial transaction device;

WHEREAS, the Library is required by 1995 PA 280 to adopt a resolution authorizing the acceptance of such payments by financial transaction device; and

WHEREAS, the Library has determined it is in the best interests of the health, safety and welfare of the Library and its patrons and residents to adopt a policy authorizing payment by credit card or other financial transaction device.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Library Board hereby adopts and approves the Payment by Financial Transaction Device Policy attached as an exhibit to this Resolution.
2. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are rescinded.

YEAS: _____

NAYS: _____

THE RESOLUTION WAS DECLARED ADOPTED.

STATE OF MICHIGAN)
) ss.
COUNTY OF CALHOUN)

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Library Board of the Willard Library, County of Calhoun, State of Michigan, at a meeting held on _____, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act.

Library Board Secretary

PAYMENT BY FINANCIAL TRANSACTION DEVICE POLICY

I. Purpose.

The purpose of the Payment by Financial Transaction Device Policy of Willard Library is to facilitate the Library's acceptance of the payment of certain fees by credit card (or other financial transaction device) to ensure that the Library complies with all applicable laws, including Michigan Public Act 280 of 1995 (Financial Transaction Device Payments). For the convenience of its patrons, Willard Library provides the option of paying library fines & fees via credit or debit card

II. Authority to Accept Payment by Financial Transaction Device.

A. The Library authorizes the payment of the following fees by a financial transaction device (meaning a credit or debit card):

1. Late fines and fees
2. Payment for lost or damaged material
3. Other library related transactions

B. As recommended and approved by the Treasurer and Director acting jointly and approved by the Library Board, the Library accepts those debit or credit cards accepted by our banking institution.

C. The Library is subject to compliance with all laws, statutes, and reasonable terms and conditions associated with accepting these credit cards. The Library does not charge a fee for credit or debit card use. Payments are encrypted to protect patron financial information.

III. Responsibility of Treasurer.

A. Library Board Treasurer and the Director, acting jointly, shall be responsible for determining the types of financial transaction devices that may be used.

B. The determination of the financial transaction devices that may be accepted shall comply with any resolution for the deposit of public money under Section 2 of the Depositories for Public Moneys Act, 1932 PA 40 (1st Ex. Sess.) applicable to the Library.



REPORTS AND RECOMMENDATIONS March 2026

DIRECTOR'S REPORT: Matt Willis, Director

- Adult Literacy Update

ADULT PROGRAMS UPDATE: Matt Willis, Director

- African American Celebration: Black Women in Jazz
- The Story of the First Colored Regiment

NEW SERVICE UPDATE: April Dillinger, Deputy Director

- Plant Propagation Station