

Form **990**

PUBLIC
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021
Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization KELLOGG-HUBBARD LIBRARY Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 135 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code MONTPELIER VT 05602	D Employer identification number 03-0181056 E Telephone number 802-223-3338 G Gross receipts\$ 1,345,818
F Name and address of principal officer: JESSIE LYNN 135 MAIN STREET MONTPELIER VT 05602		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ WWW.KELLOGGHUBBARD.ORG		L Year of formation: 1894 M State of legal domicile: VT
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO EMPOWER COMMUNITY MEMBERS TO BECOME LIFELONG LEARNERS BY PROVIDING EASY ACCESS TO MATERIALS, ONLINE RESOURCES, PROGRAMS AND A WELCOMING PLACE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	30
	6 Total number of volunteers (estimate if necessary)	6	62
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,027,507	816,824
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,961	36,727
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	691,172	482,464
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,744,208	1,345,818
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	625,948	681,197
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 90,436		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	393,784	550,431	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,019,732	1,231,628	
19 Revenue less expenses. Subtract line 18 from line 12	724,476	114,190	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	8,281,824	7,538,885
	22 Net assets or fund balances. Subtract line 21 from line 20	38,884	50,378
		8,242,940	7,488,507

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 JESSIE LYNN Type or print name and title	Date CO-DIRECTOR
	Print/Type preparer's name RANDALL L. SARGENT, CPA	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN P00136499
Paid Preparer Use Only	Firm's name ▶ JMM & ASSOCIATES, PC 336 WATER TOWER CIR STE 801 Firm's address ▶ COLCHESTER, VT 05446	Firm's EIN ▶ 03-0280081 Phone no. 802-655-5665

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:

OUR MISSION IS TO EMPOWER COMMUNITY MEMBERS TO BECOME LIFELONG LEARNERS BY PROVIDING EASY ACCESS TO MATERIALS, ONLINE RESOURCES, PROGRAMS AND A WELCOMING PLACE.

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 [X] 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 [X] 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 \$ 895,810 including grants of\$) (Revenue \$ 36,727)

THE KELLOGG-HUBBARD LIBRARY PROVIDES FREE LIBRARY SERVICE FOR RESIDENTS OF SIX COMMUNITIES IN WASHINGTON COUNTY, VERMONT AND MAINTENANCE OF FULL SERVICES, INCLUDING BUILDINGS AND GROUNDS.

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

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses ▶ 895,810

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>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
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>		X
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>		X
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>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
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>	X	
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>		X
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>	X	
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>	X	
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>		X
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>		X
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>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
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>		X
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>	X	
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>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
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>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
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>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1a			7
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance <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	30		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
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			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
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			X
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			X
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			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
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			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	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 instructions and file Form 4720, Schedule N.	15			X
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			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in 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.		
b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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.		X

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?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
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	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
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?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain 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 ►

JESSIE LYNN
135 MAIN STREET
MONTPELIER

VT 05602 802-223-3338

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) JESSIE LYNN CO-DIRECTOR	40.00 0.00			X				70,954	0	4,605
(2) CAROLYN BRENNAN CO-DIRECTOR	40.00 0.00			X				66,815	0	4,122
(3) BRIDGET ASAY PRESIDENT	2.00 0.00	X		X				0	0	0
(4) JUDY WALKE VICE PRESIDENT	2.00 0.00	X		X				0	0	0
(5) SUSAN ZELLER VICE PRESIDENT	2.00 0.00	X		X				0	0	0
(6) TIM DONOVAN TREASURER	2.00 0.00	X		X				0	0	0
(7) SARAH SEIDMAN SECRETARY	2.00 0.00	X		X				0	0	0
(8) SARAH DAVIS TRUSTEE	2.00 0.00	X						0	0	0
(9) CRAIG DURHAM TRUSTEE	2.00 0.00	X						0	0	0
(10) DAN GREENE TRUSTEE	2.00 0.00	X						0	0	0
(11) DAN GROBERG TRUSTEE	2.00 0.00	X						0	0	0

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			
(12) CRAIG LINE	2.00									
TRUSTEE	0.00	X						0	0	0
(13) JENNIFER MYKA	2.00									
TRUSTEE	0.00	X						0	0	0
(14) TAI NIXA PETERSON	2.00									
TRUSTEE	0.00	X						0	0	0
(15) GRAHAM SHERRIFF (LEFT IN JUNE 2022)	2.00									
TRUSTEE	0.00	X						0	0	0
(16) PENNY MARWEDE (LEFT IN DEC. 2021)	0.00									
TRUSTEE	0.00	X						0	0	0
1b Subtotal								137,769		8,727
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								137,769		8,727

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 **0**

	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>		X
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>		X
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>		X

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

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 **0**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
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	496,505			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	320,319			
	g Noncash contributions included in lines 1a-1f	1g	\$ 11,344			
	h Total. Add lines 1a-1f		816,824			
Program Service Revenue	2a PROGRAM FEES	Business Code	36,727	36,727		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		36,727			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		128,415		128,415	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities		354,049		
		(ii) Other				
		7a				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c		354,049		
d Net gain or (loss)			354,049	354,049		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a MISCELLANEOUS REVENUE	Business Code	519100 9,803	9,803		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			9,803		
12 Total revenue. See instructions		1,345,818	400,579	0	128,415	

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	142,741	69,017	61,928	11,796
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	408,598	333,888	32,843	41,867
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,901	19,137	1,345	2,419
9 Other employee benefits	62,948	46,919	9,542	6,487
10 Payroll taxes	44,009	31,936	7,882	4,191
11 Fees for services (nonemployees):				
a Management				
b Legal	4,343		4,343	
c Accounting	8,650		8,650	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees	23,825		23,825	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	19,559		19,205	354
12 Advertising and promotion	6,922	2,665	1,366	2,891
13 Office expenses	8,332	3,257	4,037	1,038
14 Information technology	26,538	19,903	3,981	2,654
15 Royalties				
16 Occupancy	261,362	209,087	41,821	10,454
17 Travel	30			30
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,542		1,542	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	100,114	80,091	16,018	4,005
23 Insurance	14,367	11,493	2,299	575
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 LIBRARY COLLECTIONS	68,312	68,312		
b MISC EXPENSE	6,535	105	4,755	1,675
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,231,628	895,810	245,382	90,436
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	170	1	190
	2	Savings and temporary cash investments	705,358	2	542,862
	3	Pledges and grants receivable, net	22,019	3	
	4	Accounts receivable, net	500	4	500
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	201	9	268
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,296,908		
	b	Less: accumulated depreciation	10b 1,610,993	10c	1,685,915
	11	Investments—publicly traded securities	5,838,839	11	5,309,150
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	8,281,824	16	7,538,885	
Liabilities	17	Accounts payable and accrued expenses	38,456	17	40,002
	18	Grants payable		18	
	19	Deferred revenue	428	19	10,376
	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	38,884	26	50,378
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	7,079,686	27	6,568,374
	28	Net assets with donor restrictions	1,163,254	28	920,133
	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		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	8,242,940	32	7,488,507
33	Total liabilities and net assets/fund balances	8,281,824	33	7,538,885	

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	1,345,818
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,231,628
3	Revenue less expenses. Subtract line 2 from line 1	3	114,190
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,242,940
5	Net unrealized gains (losses) on investments	5	-868,623
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,488,507

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 checked="" type="checkbox"/> Accrual <input 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		X
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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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 Single Audit Act and OMB Circular A-133?		X
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		

PUBLIC

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2021

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

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

Name of the organization KELLOGG-HUBBARD LIBRARY	Employer identification number 03-0181056
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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 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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						

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

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	627,160	858,379	739,332	1,007,758	816,824	4,049,453
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	627,160	858,379	739,332	1,007,758	816,824	4,049,453
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)						7,910
6 Public support. Subtract line 5 from line 4						4,041,543

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	627,160	858,379	739,332	1,007,758	816,824	4,049,453
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	126,321	118,678	108,495	94,633	128,415	576,542
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	21,349	21,018	16,369	19,749		78,485
11 Total support. Add lines 7 through 10						4,704,480

12 Gross receipts from related activities, etc. (see instructions) **12** 257,938

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	85.91%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	85.39%

16a 33 1/3% support test—2021. 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

b 33 1/3% support test—2020. 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

17a 10%-facts-and-circumstances test—2021. 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

b 10%-facts-and-circumstances test—2020. 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

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

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c 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>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c 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>		
b 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?		
c 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>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c 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>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
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? <i>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.</i>		
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? <i>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.</i>		
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)? <i>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).</i>		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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.		
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? <i>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.</i>		
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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
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 (explain in detail in Part VI):		
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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2021 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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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.)

PART II, LINE 10 - OTHER INCOME DETAIL

SPECIAL EVENT INCOME \$ 78,485

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SCHEDULE D (Form 990)

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

KELLOGG-HUBBARD LIBRARY

Employer identification number

03-0181056

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, acreage restricted, and monitoring expenses.

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	5,838,839	4,933,861	4,807,039	4,614,400	4,551,866
b Contributions	120,500	250	250	30,762	275
c Net investment earnings, gains, and losses	-410,813	1,138,425	355,237	407,540	307,124
d Grants or scholarships					
e Other expenditures for facilities and programs	239,376	233,697	209,627	227,256	226,308
f Administrative expenses			19,038	18,407	18,557
g End of year balance	5,309,150	5,838,839	4,933,861	4,807,039	4,614,400

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ 86.75 %
 - b Permanent endowment ▶ 11.42 %
 - c Term endowment ▶ 1.83 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		3,128,426	1,496,353	1,632,073
c Leasehold improvements				
d Equipment		168,482	114,640	53,842
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 1,685,915

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, col. (B) line 12.)		

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, col. (B) line 13.)		

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, col. (B) line 15.)	

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, col. (B) line 25.)	

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,345,818
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,345,818
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,345,818

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

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

1	Total expenses and losses per audited financial statements		1	1,231,628
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,231,628
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,231,628

Part XIII Supplemental Information.

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

PART III, LINE 4 - COLLECTIONS AND RELATION TO EXEMPT PURPOSE

THE LIBRARY'S PHYSICAL COLLECTION CONSISTS PRIMARILY OF BOOKS, MEDIA AND A FEW MISCELLANEOUS ART AND HISTORICAL ITEMS. THE COLLECTION IS MAINTAINED UNDER THE CARE OF THE LIBRARY STAFF AND IS HELD FOR RESEARCH, EDUCATION AND PUBLIC EXHIBITION IN FURTHERANCE OF PUBLIC SERVICE, RATHER THAN FINANCIAL GAIN. THE LIBRARY'S POLICY IS TO EXCLUDE EITHER THE COST OR THE VALUE OF ITS COLLECTIONS IN THE STATEMENT OF FINANCIAL POSITION, NOR DOES IT RECOGNIZE GIFTS OF COLLECTION ITEMS AS REVENUE IN THE STATEMENT OF ACTIVITIES. SINCE ITEMS ACQUIRED FOR THE COLLECTION BY PURCHASE ARE NOT CAPITALIZED, THE COSTS OF THESE ACQUISITIONS ARE REPORTED AS DECREASES IN NET ASSETS IN THE STATEMENT OF ACTIVITIES.

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Part XIII Supplemental Information *(continued)*

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

EARNINGS ON ENDOWMENT FUNDS ARE INTENDED TO BE USED TO SUPPORT THE ORGANIZATION'S MISSION.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

KELLOGG-HUBBARD LIBRARY

Employer identification number

03-0181056

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
WE DISTRIBUTE THE DRAFT 990'S TO THE FULL BOARD. TRUSTEES HAVE THE
OPPORTUNITY TO GIVE FEEDBACK OR ASK QUESTIONS PRIOR TO VOTING TO APPROVE
THE 990'S.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
WE REVIEW THE CONFLICT OF INTEREST POLICY ANNUALLY AND TRUSTEES NEED TO
DISCLOSE ANY CONFLICTS. IF THEY ARE SUBSTANTIVE, THE PRESIDENT OF THE BOARD
WILL FOLLOW-UP.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
WE HAVE A MANAGEMENT COMPENSATION POLICY THAT OUTLINES THE PROCESS. THE
BOARD SETS THE SALARY RANGE AND THE ANNUAL SALARY IS CONNECTED TO A
SUCCESSFUL EVALUATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL OF OUR POLICIES ARE AVAILABLE IN THE POLICIES SECTION OF OUR WEBSITE.
OUR FINANCIAL STATEMENTS ARE AVAILABLE IN THE FINANCIAL INFORMATION SECTION
OF OUR WEBSITE. WE WOULD ALSO GIVE DOCUMENTS TO MEMBERS OF THE PUBLIC UPON
REQUEST.

PUBLIC

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

2021

Attachment Sequence No. **179**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

KELLOGG-HUBBARD LIBRARY

Identifying number

03-0181056

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	100,117

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	100,117
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2021)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Other Depreciation:											
1	Library Addition	5/01/01	2,563,452				2,563,452	40	MO S/L	1,292,407	64,086
2	Building Costs	11/13/01	9,315				9,315	40	MO S/L	4,580	233
3	Marble - Restoration of Bathroom	4/23/02	4,140				4,140	40	MO S/L	1,992	104
4	Landscaping	8/09/02	3,996				3,996	15	MO S/L	3,996	0
5	Building Costs	11/01/02	5,100				5,100	40	MO S/L	2,380	128
6	Elevator Escape Hatch	4/30/08	4,975				4,975	40	MO S/L	1,648	124
7	Renovations - CIP	1/01/11	2,391				2,391	40	MO S/L	568	60
9	Table	2/20/02	802				802	10	MO S/L	802	0
15	AV Storage Cabinet	6/19/03	1,960				1,960	7	MO S/L	1,960	0
16	Furniture	5/01/01	37,617				37,617	10	MO S/L	37,617	0
18	Furniture	10/10/01	2,270				2,270	10	MO S/L	2,270	0
22	Sewer Pump	12/13/06	2,203				2,203	5	MO S/L	2,203	0
23	Expansion Tank for Heating System	10/31/07	2,311				2,311	5	MO S/L	2,311	0
26	Bookshelves	5/31/05	3,000				3,000	7	MO S/L	3,000	0
28	3 Computer - IMLS Grant	10/31/08	5,196				5,196	3	MO S/L	5,196	0
29	Bookshelves	3/31/09	4,138				4,138	7	MO S/L	4,138	0
30	Phone System	5/20/09	5,533				5,533	7	MO S/L	5,533	0
31	Water Pressure Reducer	5/21/09	3,820				3,820	15	MO S/L	3,098	255
32	File Server	11/19/09	2,340				2,340	3	MO S/L	2,340	0
33	New Computers	8/03/10	10,335				10,335	3	MO S/L	10,335	0
34	Compressor Rooftop HVAC Unit	5/11/11	2,450				2,450	10	MO S/L	2,450	0
35	Hot Water Tank	11/04/11	2,718				2,718	15	MO S/L	1,752	181
36	Security System Upgrade	11/01/12	2,090				2,090	10	MO S/L	1,811	209
37	Automatic ADA Door	8/01/12	4,638				4,638	7	MO S/L	4,638	0
38	Fiber Cable	12/31/12	4,582				4,582	20	MO S/L	1,947	230
39	Outdoor Building Sign	6/15/13	2,300				2,300	10	MO S/L	1,859	230
40	Front Door Restoration (Wanamaker)	6/30/13	4,396				4,396	10	MO S/L	3,517	439
41	Copier	4/25/14	3,752				3,752	5	MO S/L	3,752	0
42	Fiber Connect Wiring	7/26/13	1,110				1,110	10	MO S/L	879	111
43	Fiber Connect Equipment	10/31/13	1,906				1,906	10	MO S/L	1,461	191
44	District Heat	10/08/14	115,931				115,931	20	MO S/L	39,127	5,796
46	Mouse Sculpture	6/30/16	11,571				11,571	0	-- Memo	0	0
47	Phone System	7/20/16	6,706				6,706	10	MO S/L	3,297	671
48	Exterior Woodwork	11/29/16	31,169				31,169	10	MO S/L	14,286	3,116
49	Heating System Upgrade	10/01/16	27,911				27,911	20	MO S/L	6,629	1,395
50	Video Security System	3/12/18	9,893				9,893	5	MO S/L	6,595	1,979
51	Server	3/23/18	4,314				4,314	5	MO S/L	2,804	863
52	Interior Solar Shades	2/22/18	2,188				2,188	10	MO S/L	729	219
53	Accessible Doors	8/31/17	11,423				11,423	10	MO S/L	4,379	1,142
54	Children's Library Mural	11/03/17	3,000				3,000	10	MO S/L	1,100	300
55	Walkways & Patios	6/14/18	7,759				7,759	15	MO S/L	1,595	517
56	WHITE'S LANDSCAPING PROJECT- W/	7/24/18	4,970				4,970	20	MO S/L	725	248
57	ELECTICAL WORK	11/30/18	18,332				18,332	40	MO S/L	1,184	458
58	PUMP	12/14/18	2,374				2,374	10	MO S/L	613	238
59	WATER FOUNTAIN	8/30/19	3,000				3,000	10	MO S/L	550	300
60	WINDOW RESTORATION	7/31/19	12,500				12,500	20	MO S/L	1,198	625
61	HEATING CONTROLS	11/16/18	24,900				24,900	20	MO S/L	3,216	1,245
62	East Montpelier Room Epoxy Floor	9/09/19	9,573				9,573	7	MO S/L	2,507	1,368
63	Masonry Rework	9/17/19	8,500				8,500	10	MO S/L	1,488	850
64	Resurface Basement Floor	5/03/20	7,145				7,145	7	MO S/L	1,191	1,021
65	New Automatic Basement Door	2/28/20	5,257				5,257	7	MO S/L	1,001	751
67	Self Checkout	6/30/20	17,060				17,060	15	MO S/L	1,137	1,138
68	Heat Pump	6/15/20	8,000				8,000	7	MO S/L	1,238	1,143
70	Chimney restoration	7/10/20	15,600				15,600	30	MO S/L	520	520
71	Refinish basement floors	3/19/21	6,075				6,075	20	MO S/L	76	304
72	GLL Book Drop	7/29/20	6,410				6,410	10	MO S/L	588	641
73	Awnings	9/30/20	8,896				8,896	10	MO S/L	667	890
74	Elevator	6/30/21	130,325				130,325	30	MO S/L	0	4,344
75	CARPET TILES IN STAIRWELL AND LA	2/07/22	8,761				8,761	10	MO S/L	0	365
76	STAIR TREAD REPLACEMENT SCHOO	2/07/22	6,660				6,660	10	MO S/L	0	278
77	CARPET TILE IN MAIN LIBRARY 1ST F	3/09/22	6,805				6,805	10	MO S/L	0	227
78	GRANITE RESTORATION MAIN STREE	4/26/22	28,150				28,150	20	MO S/L	0	235
79	CARPET TILES IN CHILDREN'S LIBRAI	5/02/22	20,915				20,915	10	MO S/L	0	349
Total Other Depreciation			<u>3,296,909</u>				<u>3,296,909</u>			<u>1,510,880</u>	<u>100,117</u>
Total ACRS and Other Depreciation			<u>3,296,909</u>				<u>3,296,909</u>			<u>1,510,880</u>	<u>100,117</u>

Federal Asset Report

PUBLIC

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Grand Totals		3,296,909			3,296,909		1,510,880	100,117
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>3,296,909</u>			<u>3,296,909</u>		<u>1,510,880</u>	<u>100,117</u>

Bonus Depreciation Report

Form 990, Page 1

PUBLIC

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
52	Interior Solar Shades	2/22/18	2,188		0	0	0	2,188
53	Accessible Doors	8/31/17	11,423		0	0	0	11,423
75	CARPET TILES IN STAIRWELL AND LAI	2/07/22	8,761		0	0	0	8,761
Grand Total			<u>22,372</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>22,372</u>

Depreciation Adjustment Report

PUBLIC

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	Library Addition	5/01/01	2,563,452	64,087	0
2	Building Costs	11/13/01	9,315	233	0
3	Marble - Restoration of Bathroom	4/23/02	4,140	103	0
4	Landscaping	8/09/02	3,996	0	0
5	Building Costs	11/01/02	5,100	127	0
6	Elevator Escape Hatch	4/30/08	4,975	125	0
7	Renovations - CIP	1/01/11	2,391	59	0
9	Table	2/20/02	802	0	0
15	AV Storage Cabinet	6/19/03	1,960	0	0
16	Furniture	5/01/01	37,617	0	0
18	Furniture	10/10/01	2,270	0	0
22	Sewer Pump	12/13/06	2,203	0	0
23	Expansion Tank for Heating System	10/31/07	2,311	0	0
26	Bookshelves	5/31/05	3,000	0	0
28	3 Computer - IMLS Grant	10/31/08	5,196	0	0
29	Bookshelves	3/31/09	4,138	0	0
30	Phone System	5/20/09	5,533	0	0
31	Water Pressure Reducer	5/21/09	3,820	255	0
32	File Server	11/19/09	2,340	0	0
33	New Computers	8/03/10	10,335	0	0
34	Compressor Rooftop HVAC Unit	5/11/11	2,450	0	0
35	Hot Water Tank	11/04/11	2,718	181	0
36	Security System Upgrade	11/01/12	2,090	70	0
37	Automatic ADA Door	8/01/12	4,638	0	0
38	Fiber Cable	12/31/12	4,582	229	0
39	Outdoor Building Sign	6/15/13	2,300	211	0
40	Front Door Restoration (Wanamaker)	6/30/13	4,396	440	0
41	Copier	4/25/14	3,752	0	0
42	Fiber Connect Wiring	7/26/13	1,110	111	0
43	Fiber Connect Equipment	10/31/13	1,906	190	0
44	District Heat	10/08/14	115,931	5,797	0
46	Mouse Sculpture	6/30/16	11,571	0	0
47	Phone System	7/20/16	6,706	670	0
48	Exterior Woodwork	11/29/16	31,169	3,117	0
49	Heating System Upgrade	10/01/16	27,911	1,396	0
50	Video Security System	3/12/18	9,893	1,319	0
51	Server	3/23/18	4,314	647	0
52	Interior Solar Shades	2/22/18	2,188	219	0
53	Accessible Doors	8/31/17	11,423	1,142	0
54	Children's Library Mural	11/03/17	3,000	300	0
55	Walkways & Patios	6/14/18	7,759	517	0
56	WHITE'S LANDSCAPING PROJECT- WALK'	7/24/18	4,970	249	0
57	ELECTICAL WORK	11/30/18	18,332	459	0
58	PUMP	12/14/18	2,374	237	0
59	WATER FOUNTAIN	8/30/19	3,000	300	0
60	WINDOW RESTORATION	7/31/19	12,500	625	0
61	HEATING CONTROLS	11/16/18	24,900	1,245	0
62	East Montpelier Room Epoxy Floor	9/09/19	9,573	1,367	0
63	Masonry Rework	9/17/19	8,500	850	0
64	Resurface Basement Floor	5/03/20	7,145	1,020	0
65	New Automatic Basement Door	2/28/20	5,257	751	0
67	Self Checkout	6/30/20	17,060	1,137	0
68	Heat Pump	6/15/20	8,000	1,143	0
70	Chimney restoration	7/10/20	15,600	520	0
71	Refinish basement floors	3/19/21	6,075	303	0
72	GLL Book Drop	7/29/20	6,410	641	0
73	Awnings	9/30/20	8,896	889	0
74	Elevator	6/30/21	130,325	4,344	0
75	CARPET TILES IN STAIRWELL AND LAND	2/07/22	8,761	876	0
76	STAIR TREAD REPLACEMENT SCHOOL ST	2/07/22	6,660	666	0
77	CARPET TILE IN MAIN LIBRARY 1ST FLOC	3/09/22	6,805	680	0
78	GRANITE RESTORATION MAIN STREET E'	4/26/22	28,150	1,407	0
79	CARPET TILES IN CHILDREN'S LIBRARY	5/02/22	20,915	2,091	0

Future Depreciation Report

FYE: 6/30/23

Form 990, Page 1

PUBLIC

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	Total Other Depreciation		<u>3,296,909</u>	<u>103,345</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>3,296,909</u>	<u>103,345</u>	<u>0</u>
	Grand Totals		<u>3,296,909</u>	<u>103,345</u>	<u>0</u>

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
1		Library Addition	5/01/01	2,563,452.05	0.00	0.00	1,292,407.05	64,086.30	1,356,493.35	1,206,958.70	S/L	40.00
2		Building Costs	11/13/01	9,315.00	0.00	0.00	4,579.97	232.88	4,812.85	4,502.15	S/L	40.00
3		Marble - Restoration of Bathroom	4/23/02	4,140.00	0.00	0.00	1,992.38	103.50	2,095.88	2,044.12	S/L	40.00
4		Landscaping	8/09/02	3,996.00	0.00	0.00	3,996.00	0.00	3,996.00	0.00	S/L	15.00
5		Building Costs	11/01/02	5,100.00	0.00	0.00	2,380.00	127.50	2,507.50	2,592.50	S/L	40.00
6		Elevator Escape Hatch	4/30/08	4,975.00	0.00	0.00	1,648.03	124.38	1,772.41	3,202.59	S/L	40.00
7		Renovations - CIP	1/01/11	2,391.23	0.00	0.00	567.91	59.78	627.69	1,763.54	S/L	40.00
9		Table	2/20/02	801.60	0.00	0.00	801.60	0.00	801.60	0.00	S/L	10.00
15		AV Storage Cabinet	6/19/03	1,959.97	0.00	0.00	1,959.97	0.00	1,959.97	0.00	S/L	7.00
16		Furniture	5/01/01	37,616.99	0.00	0.00	37,616.99	0.00	37,616.99	0.00	S/L	10.00
18		Furniture	10/10/01	2,270.00	0.00	0.00	2,270.00	0.00	2,270.00	0.00	S/L	10.00
22		Sewer Pump	12/13/06	2,203.00	0.00	0.00	2,203.00	0.00	2,203.00	0.00	S/L	5.00
23		Expansion Tank for Heating System	10/31/07	2,311.00	0.00	0.00	2,311.00	0.00	2,311.00	0.00	S/L	5.00
26		Bookshelves	5/31/05	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	7.00
28		3 Computer - IMLS Grant	10/31/08	5,196.00	0.00	0.00	5,196.00	0.00	5,196.00	0.00	S/L	3.00
29		Bookshelves	3/31/09	4,137.59	0.00	0.00	4,137.59	0.00	4,137.59	0.00	S/L	7.00
30		Phone System	5/20/09	5,533.20	0.00	0.00	5,533.20	0.00	5,533.20	0.00	S/L	7.00
31		Water Pressure Reducer	5/21/09	3,820.00	0.00	0.00	3,098.48	254.67	3,353.15	466.85	S/L	15.00
32		File Server	11/19/09	2,340.00	0.00	0.00	2,340.00	0.00	2,340.00	0.00	S/L	3.00
33		New Computers	8/03/10	10,335.00	0.00	0.00	10,335.00	0.00	10,335.00	0.00	S/L	3.00
34		Compressor Rooftop HVAC Unit	5/11/11	2,450.00	0.00	0.00	2,450.00	0.00	2,450.00	0.00	S/L	10.00
35		Hot Water Tank	11/04/11	2,718.42	0.00	0.00	1,751.88	181.23	1,933.11	785.31	S/L	15.00
36		Security System Upgrade	11/01/12	2,090.00	0.00	0.00	1,811.33	209.00	2,020.33	69.67	S/L	10.00
37		Automatic ADA Door	8/01/12	4,637.74	0.00	0.00	4,637.74	0.00	4,637.74	0.00	S/L	7.00
38		Fiber Cable	12/31/12	4,582.27	0.00	0.00	1,947.44	229.11	2,176.55	2,405.72	S/L	20.00
39		Outdoor Building Sign	6/15/13	2,300.00	0.00	0.00	1,859.17	230.00	2,089.17	210.83	S/L	10.00
40		Front Door Restoration (Wanamake	6/30/13	4,395.85	0.00	0.00	3,516.72	439.59	3,956.31	439.54	S/L	10.00
41		Copier	4/25/14	3,751.58	0.00	0.00	3,751.58	0.00	3,751.58	0.00	S/L	5.00
42		Fiber Connect Wiring	7/26/13	1,110.00	0.00	0.00	878.75	111.00	989.75	120.25	S/L	10.00
43		Fiber Connect Equipment	10/31/13	1,906.00	0.00	0.00	1,461.27	190.60	1,651.87	254.13	S/L	10.00
44		District Heat	10/08/14	115,930.65	0.00	0.00	39,126.58	5,796.53	44,923.11	71,007.54	S/L	20.00
46		Mouse Sculpture	6/30/16	11,571.01	0.00	0.00	0.00	0.00	0.00	11,571.01	Memo	0.00
47		Phone System	7/20/16	6,705.95	0.00	0.00	3,297.11	670.60	3,967.71	2,738.24	S/L	10.00
48		Exterior Woodwork	11/29/16	31,168.51	0.00	0.00	14,285.56	3,116.85	17,402.41	13,766.10	S/L	10.00
49		Heating System Upgrade	10/01/16	27,911.09	0.00	0.00	6,628.87	1,395.55	8,024.42	19,886.67	S/L	20.00
50		Video Security System	3/12/18	9,893.00	0.00	0.00	6,595.33	1,978.60	8,573.93	1,319.07	S/L	5.00
51		Server	3/23/18	4,314.00	0.00	0.00	2,804.10	862.80	3,666.90	647.10	S/L	5.00
52		Interior Solar Shades	2/22/18	2,188.00	0.00	0.00	729.33	218.80	948.13	1,239.87	S/L	10.00
53		Accessible Doors	8/31/17	11,422.62	0.00	0.00	4,378.67	1,142.26	5,520.93	5,901.69	S/L	10.00
54		Children's Library Mural	11/03/17	3,000.00	0.00	0.00	1,100.00	300.00	1,400.00	1,600.00	S/L	10.00
55		Walkways & Patios	6/14/18	7,759.00	0.00	0.00	1,594.92	517.27	2,112.19	5,646.81	S/L	15.00
56		WHITE'S LANDSCAPING PROJE	7/24/18	4,970.00	0.00	0.00	724.79	248.50	973.29	3,996.71	S/L	20.00
57		ELECTICAL WORK	11/30/18	18,332.29	0.00	0.00	1,183.97	458.31	1,642.28	16,690.01	S/L	40.00
58		PUMP	12/14/18	2,373.50	0.00	0.00	613.15	237.35	850.50	1,523.00	S/L	10.00
59		WATER FOUNTAIN	8/30/19	3,000.00	0.00	0.00	550.00	300.00	850.00	2,150.00	S/L	10.00
60		WINDOW RESTORATION	7/31/19	12,500.00	0.00	0.00	1,197.92	625.00	1,822.92	10,677.08	S/L	20.00
61		HEATING CONTROLS	11/16/18	24,900.00	0.00	0.00	3,216.25	1,245.00	4,461.25	20,438.75	S/L	20.00
62		East Montpelier Room Epoxy Floor	9/09/19	9,573.00	0.00	0.00	2,507.21	1,367.57	3,874.78	5,698.22	S/L	7.00
63		Masonry Rework	9/17/19	8,500.00	0.00	0.00	1,487.50	850.00	2,337.50	6,162.50	S/L	10.00
64		Resurface Basement Floor	5/03/20	7,145.00	0.00	0.00	1,190.83	1,020.71	2,211.54	4,933.46	S/L	7.00
65		New Automatic Basement Door	2/28/20	5,257.28	0.00	0.00	1,001.39	751.04	1,752.43	3,504.85	S/L	7.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
67		Self Checkout	6/30/20	17,060.00	0.00	0.00	1,137.33	1,137.33	2,274.66	14,785.34	S/L	15.00
68		Heat Pump	6/15/20	8,000.00	0.00	0.00	1,238.10	1,142.86	2,380.96	5,619.04	S/L	7.00
70		Chimney restoration	7/10/20	15,600.00	0.00	0.00	520.00	520.00	1,040.00	14,560.00	S/L	30.00
71		Refinish basement floors	3/19/21	6,075.00	0.00	0.00	75.94	303.75	379.69	5,695.31	S/L	20.00
72		GLL Book Drop	7/29/20	6,410.00	0.00	0.00	587.58	641.00	1,228.58	5,181.42	S/L	10.00
73		Awnings	9/30/20	8,896.00	0.00	0.00	667.20	889.60	1,556.80	7,339.20	S/L	10.00
74		Elevator	6/30/21	130,325.00	0.00	0.00	0.00	4,344.17	4,344.17	125,980.83	S/L	30.00
75		CARPET TILES IN STAIRWELL	2/07/22	8,761.43	0.00c	0.00	0.00	365.06	365.06	8,396.37	S/L	10.00
76		STAIR TREAD REPLACEMENT	2/07/22	6,660.00	0.00c	0.00	0.00	277.50	277.50	6,382.50	S/L	10.00
77		CARPET TILE IN MAIN LIBRAR	3/09/22	6,805.00	0.00c	0.00	0.00	226.83	226.83	6,578.17	S/L	10.00
78		GRANITE RESTORATION MAIN	4/26/22	28,150.00	0.00c	0.00	0.00	234.58	234.58	27,915.42	S/L	20.00
79		CARPET TILES IN CHILDREN'S	5/02/22	20,915.31	0.00c	0.00	0.00	348.59	348.59	20,566.72	S/L	10.00
Grand Total				<u>3,296,908.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,510,879.68</u>	<u>100,113.55</u>	<u>1,610,993.23</u>	<u>1,685,914.90</u>		

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Form 990	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning 07/01/21, ending 06/30/22		

Name

Taxpayer Identification Number

KELLOGG-HUBBARD LIBRARY

03-0181056

		2020	2021	Differences
R e v e n u e	1. Contributions, gifts, grants	454,437	320,319	-134,118
	2. Membership dues and assessments			
	3. Government contributions and grants	573,070	496,505	-76,565
	4. Program service revenue	11,961	36,727	24,766
	5. Investment income	94,633	128,415	33,782
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	596,539	354,049	-242,490
	8. Net income or (loss) from fundraising events	6,840		-6,840
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	6,728	9,803	3,075
	12. Total revenue. Add lines 1 through 11	1,744,208	1,345,818	-398,390
E x p e n s e s	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	143,909	142,741	-1,168
	16. Salaries, other compensation, and employee benefits	482,039	538,456	56,417
	17. Professional fundraising fees			
	18. Other professional fees	29,001	56,377	27,376
	19. Occupancy, rent, utilities, and maintenance	142,716	261,362	118,646
	20. Depreciation and Depletion	94,017	100,114	6,097
	21. Other expenses	128,050	132,578	4,528
	22. Total expenses. Add lines 13 through 21	1,019,732	1,231,628	211,896
	23. Excess or (Deficit). Subtract line 22 from line 12	724,476	114,190	-610,286
O t h e r I n f o r m a t i o n	24. Total exempt revenue	1,744,208	1,345,818	-398,390
	25. Total unrelated revenue			
	26. Total excludable revenue	716,701	528,994	-187,707
	27. Total assets	8,281,824	7,538,885	-742,939
	28. Total liabilities	38,884	50,378	11,494
	29. Retained earnings	8,242,940	7,488,507	-754,433
	30. Number of voting members of governing body	13	12	
31. Number of independent voting members of governing body	13	12		
32. Number of employees	34	30		
33. Number of volunteers	83	62		

PUBLIC

Form 990	Tax Return History	2021
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Name KELLOGG-HUBBARD LIBRARY	Employer Identification Number 03-0181056
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	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants	627,160	858,379	906,789	1,027,507	816,824	
Membership dues						
Program service revenue	70,114	70,678	51,515	11,961	36,727	
Capital gain or loss	-2,007	-92	-153	596,539	354,049	
Investment income	126,321	118,678	108,495	94,633	128,415	
Fundraising revenue (income/loss)	10,919	12,223	6,644	6,840		
Gaming revenue (income/loss)						
Other revenue			412	6,728	9,803	
Total revenue	832,507	1,059,866	1,073,702	1,744,208	1,345,818	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	84,833	78,288	131,309	143,909	142,741	
Other compensation	580,813	576,863	487,361	482,039	538,456	
Professional fees	33,448	36,723	31,996	29,001	56,377	
Occupancy costs	136,482	161,303	148,153	142,716	261,362	
Depreciation and depletion	81,382	85,471	88,184	94,017	100,114	
Other expenses	90,990	67,407	81,234	128,050	132,578	
Total expenses	1,007,948	1,006,055	968,237	1,019,732	1,231,628	
Excess or (Deficit)	-175,441	53,811	105,465	724,476	114,190	
Total exempt revenue	832,507	1,059,866	1,073,702	1,744,208	1,345,818	
Total unrelated revenue						
Total excludable revenue	205,347	201,487	166,913	716,701	528,994	
Total Assets	6,480,444	6,830,916	7,211,494	8,281,824	7,538,885	
Total Liabilities	167,014	173,672	181,802	38,884	50,378	
Net Fund Balances	6,313,430	6,657,244	7,029,692	8,242,940	7,488,507	

Federal Statements

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Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
INTEREST AND DIVIDENDS	\$ 128,415		14			
TOTAL	<u>\$ 128,415</u>					

Federal Statements

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Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
PAYROLL PROCESSING FEES	\$ 19,559	\$	\$ 19,205	\$ 354
TOTAL	<u>\$ 19,559</u>	<u>\$ 0</u>	<u>\$ 19,205</u>	<u>\$ 354</u>

Federal Statements

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Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
INTEREST AND DIVIDENDS	\$ 128,415
TOTAL	\$ 128,415

Schedule A, Part II, Line 10(e)

<u>Description</u>	<u>Amount</u>
EVENING AT THE LIBRARY	\$
MISCELLANEOUS FUNDRAISING	
POEM CITY	
TOTAL	\$ 0