Form <b>990</b>
-----------------

## **Return of Organization Exempt From Income Tax**

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



Department of the Treasury Internal Revenue Service

		a 2023 calendar year, or tax year beginning and	ending				
B CI	neck if	C Name of organization	D Employer identification number				
	Addres	HARBOR SPRINGS FESTIVAL OF THE BOOK					
	Name chang	Doing business as		47-17296	27		
	Initial return		Room/suite	E Telephone number			
	Final	PO BOX 766	nooni, ouno	231-838-2			
L	Jreturn/ termin ated			G Gross receipts \$	447,094.		
	Ameno			H(a) Is this a group re			
	]return ]Applic	· · · · · · · · · · · · · · · · · · ·		for subordinates			
	ltion pendir	<sup>g</sup> PO BOX 766, HARBOR SPRINGS, MI 49740		<b>H(b)</b> Are all subordinates in			
I T		Image: Second status $\mathbf{X}$ 501(c)(3)         501(c) (         )         (insert no.)         4947(a)(1) (	or 527		list. See instructions		
	/ebsit			H(c) Group exemption			
		organization: X Corporation Trust Association Other	I Voor		A State of legal domicile: MI		
	rt I	Summary			I State of legal dofinent.		
		Briefly describe the organization's mission or most significant activities: <b>PROM</b>		TERACY AND F	TOUCATION		
ଞ		THROUGH ANNUAL BOOK FESTIVAL FEATURING NA					
Governance		Check this box if the organization discontinued its operations or dispos					
/eri	_			3	13		
ĝ		Number of independent voting members of the governing body (Fart VI, line Ta)			13		
		Total number of individuals employed in calendar year 2023 (Part V, line 12)			3		
ties		Total number of volunteers (estimate if necessary)			0		
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			9,623.		
٩		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.		
	<u> </u>		· · · · · · · · · · · · · · · · · · ·		••		
				Prior Year	Current Year		
	8	Contributions and grants (Part VIII line 1h)		Prior Year	Current Year 347,850		
an		Contributions and grants (Part VIII, line 1h)		295,834.	347,850.		
venue	9	Program service revenue (Part VIII, line 2g)		295,834. 63,720.	347,850. 89,621.		
Revenue	9 10	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		295,834. 63,720. 150.	347,850. 89,621. 3,623.		
Revenue	9 10 11	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		295,834. 63,720. 150. 6,900.	347,850. 89,621. 3,623. 6,000.		
Revenue	9 10 11 12	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	······	295,834. 63,720. 150. 6,900. 366,604.	347,850. 89,621. 3,623. 6,000. 447,094.		
Revenue	9 10 11 <u>12</u> 13	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3)		295,834. 63,720. 150. 6,900. 366,604. 0.	347,850. 89,621. 3,623. 6,000. 447,094. 0.		
	9 10 11 <u>12</u> 13 14	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</u> Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4)		295,834. 63,720. 150. 6,900. 366,604. 0. 0.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0.		
	9 10 11 12 13 14 15	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</u> Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423.		
	9 10 11 12 13 14 15 16a	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</u> Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e)		295,834. 63,720. 150. 6,900. 366,604. 0. 0.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0.		
Expenses Revenue	9 10 11 12 13 14 15 16a b	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)	51.	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0.		
	9 10 11 12 13 14 15 16a b 17	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	51.	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277.		
	9 10 11 12 13 14 15 16a b 17 18	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         Quert IX, column (A), lines 11a-11d, 11f-24e)         Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	51.	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700.		
Expenses	9 10 11 12 13 14 15 16a b 17 18	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	51.	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277.		
Expenses	9 10 11 12 13 14 15 16a b 17 18 19	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year		
Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Total assets (Part X, line 16)	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year 166,294.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year 224,142.		
Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20 21	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Total assets (Part X, line 16)         Total liabilities (Part X, line 26)	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year 166,294. 1,707.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year 224,142. 5,161.		
Net Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20 21	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Total assets (Part X, line 16)	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year 166,294.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year 224,142.		
Det Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20 21 22 rt II	Program service revenue (Part VIII, line 2g)         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)         Grants and similar amounts paid (Part IX, column (A), lines 1-3)         Benefits paid to or for members (Part IX, column (A), line 4)         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         Professional fundraising fees (Part IX, column (A), line 11e)         Total fundraising expenses (Part IX, column (D), line 25)         41,55         Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 18 from line 12         Total assets (Part X, line 16)         Total liabilities (Part X, line 26)         Net assets or fund balances. Subtract line 21 from line 20	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year 166,294. 1,707. 164,587.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year 224,142. 5,161. 218,981.		
PUL Net Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20 21 22 rt II r pena	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block	51. Be	295,834. 63,720. 150. 6,900. 366,604. 0. 0. 80,719. 0. 296,757. 377,476. -10,872. ginning of Current Year 166,294. 1,707. 164,587.	347,850. 89,621. 3,623. 6,000. 447,094. 0. 0. 79,423. 0. 313,277. 392,700. 54,394. End of Year 224,142. 5,161. 218,981.		

Sign	Signature of officer			Da	ate			
Here	AMY GILLARD, EXECUTIVE DI	RECTOR						
	Type or print name and title							
	Print/Type preparer's name	Preparer's signature		Date	Check	PTIN		
Paid	TED M. TELLER, CPA		(	02/27/2	24 self-employed	P00221694		
Preparer	Firm's name RASMUSSEN, TELLER	& CARON PC		Fi	rm's EIN <b>38</b> -	2268582		
Use Only	Firm's address 555 MICHIGAN STRE	ET						
	PETOSKEY, MI 4977	0		PI	none no. ( 231	) 347-5555		
May the IF	May the IRS discuss this return with the preparer shown above? See instructions							
LHA For	Paperwork Reduction Act Notice, see the separ	ate instructions.	332001 12-21-23			Form <b>990</b> (2023)		

Form	990 (2023) HARBOR SPRINGS FESTIVAL OF THE BOOK 47-1729627 Page 2
Par	
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission: PROMOTE LITERACY AND EDUCATION THROUGH ANNUAL BOOK FESTIVAL FEATURING
	NATIONALLY KNOWN AUTHORS.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
3	If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services?
Ũ	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. (Code:) (Expenses \$257,666. including grants of \$) (Revenue \$89,621.)
4a	(Code:) (Expenses \$ 257,666. including grants of \$) (Revenue \$ 89,621.) HELD AN IN-PERSON LITERARY EVENT IN MARCH AND A 3-DAY LITERARY FESTIVAL
	IN SEPTEMBER.
4b	(Code:) (Expenses \$30,500. including grants of \$) (Revenue \$)
40	(Code:) (Expenses \$30,500. including grants of \$) (Revenue \$) (Revenue \$) ENGAGED 3,100+ K-12 GRADE STUDENTS AND DISTRIBUTED OVER 2,261 BOOKS IN
	SEPTEMBER.
4c	(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$ ) (Revenue \$ )
4e	Total program service expenses     288,166.
	Form <b>990</b> (2023)
332002	12-21-23 <b>2</b>

Form	990	(2023)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
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? If "Yes," complete Schedule C, Part II	4		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? If "Yes," complete Schedule C, Part III	5		Х
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? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		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?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		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? If "Yes," complete Schedule D, Part VII	11b		<u>X</u>
С	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? If "Yes," complete Schedule D, Part VIII	11c		<u> </u>
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? If "Yes," complete Schedule D, Part IX	11d		<u>X</u>
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		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)? If "Yes," complete Schedule D, Part X	11f		_X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			37
	Schedule D, Parts XI and XII	12a		<u> </u>
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			37
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>	13		
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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			v
45	or more? If "Yes," complete Schedule F, Parts I and IV	14b		_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	45		v
16	foreign organization? <i>If</i> "Yes," <i>complete Schedule F, Parts II and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	15		<u>X</u>
16		16		х
17	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	10		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	17		х
18	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I.</i> See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	<u> </u>		
10		18		х
19	1c and 8a? <i>If</i> "Yes," <i>complete Schedule G, Part II</i> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			
13		19		х
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a		
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</i> "Yes," <i>complete Schedule I. Parts I and II</i>	21		х
332003	12-21-23		<b>990</b> (	(2023)

332003 12-21-23

Form	990	(2023)	
	330		

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		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	23		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	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	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		
	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	25a		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	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	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		
21	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	27		x
20		21		
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	00-		x
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	~		v
~~	"Yes," complete Schedule L, Part IV	28c		X X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		<u> </u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			37
	Schedule N, Part II	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	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	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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	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	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	38	Х	
Pa	rt 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 15			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
332004	4 12-21-23	Form	990	(2023)

023)			FESTIVAL				
Statements R	Regarding O	ther IRS Fili	ngs and Tax C	Comp	oliance	(continued)	

			1		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	3			
	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?		2b	X	
				3a	X X	
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule		••••••	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a financial account in a forcing country (such as a back account account account or other financial		-	10		х
h	financial account in a foreign country (such as a bank account, securities account, or other financial a If "Yes," enter the name of the foreign country	accour	u) ?	<u>4a</u>		21
D	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccoun	ts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х
b				5b		Х
	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 th					
	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 contributi	ions or	gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					х
а						
b				7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			_		х
-1	to file Form 8282?	1	I	7c		
	If "Yes," indicate the number of Forms 8282 filed during the year	7d		7e		
f	<ul> <li>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</li> <li>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</li> </ul>					
	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?					
	<ul> <li>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</li> </ul>					
8						
sponsoring organization have excess business holdings at any time during the year?						
9 Sponsoring organizations maintaining donor advised funds.						
а	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:		I			
a h	Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a 10b		-		
11	Section 501(c)(12) organizations. Enter:			-		
	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.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		I			
_	organization is licensed to issue qualified health plans	13b		-		
	Enter the amount of reserves on hand	13c		140		x
	Did the organization receive any payments for indoor tanning services during the tax year?			14a 14b		- 23
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune		 or			
	excess parachute payment(s) during the year?			15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t incor	ne?	16		Х
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities	i			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.				000	(0000)
332005	12-21-23			Form	320	(2023)

Form 990 (2023)

Part V

Form 990	(2023)
----------	--------

#### HARBOR SPRINGS FESTIVAL OF THE BOOK

47-1729627 Page 6

9

X

Form **990** (2023)

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. v

Check if Schedule O contains a response or note to any line in this Part VI						X
Sec	tion 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	. 1a	13			
	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	1b	13			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relations	hip with any	other			
	officer, director, trustee, or key employee?			2		Х

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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		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?	7a		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?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			

Sec	tion 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?	10a		Х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
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	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13		Х
14	Did the organization have a written document retention and destruction policy?	14	Х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a		Х
b	Other officers or key employees of the organization	15b		Х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed <b>MI</b>			

18	8 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 X Another's website X Upon request Other (explain on Schedule O)							
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial							
	statements available to the public during the tax year.							
20	State the name, address, and telephone number of the person who possesses the organization's books and records							

6

20	State t	he name, ad	Idress, and tele	ephone number	of the person w	ho posse	sses the orga	nization's books a	and records
	AMY	GILLA	RD - 231	L-838-272	25		-		
	160	STATE	STREET,	HARBOR	SPRINGS,	MI	49740		

0 STATE STREET, HARB	OR SPRINGS, MI 4974
----------------------	---------------------

organization's mailing address? If "Yes," provide the names and addresses on Schedule O

332006 12-21-23

Part VII	Co	mpensation of	of Officers,	Directors,	Trustees,	Key Employees,	Highest C	ompensated
		ployees, and					•	•

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.
List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

List al of the organization of current key employees, if any, see the instructions of deminion of key employee.

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

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

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

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

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

(A)	(B)	(C)					(D)	(E)	(F)				
Name and title	Average	(do		Pos		۱ than d	ne	Reportable	Reportable	Estimated			
	hours per	box	, unle	ss per	rson i	s both	n an	compensation	compensation	amount of			
	week		cer ar	id a d	Irecto	or/trus	tee)	from	from related	other			
	(list any	recto						the	organizations	compensation			
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the			
	related organizations	ustee	trust		96	bens		(W-2/1099-MISC/	1099-NEC)	organization and related			
	below	ual tr	tional		voldr	t con	_	1099-NEC)		organizations			
	line)	ndividual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations			
(1) GAYLE EVEREST	1.00		_		<u> </u>		-						
DIRECTOR		х						0.	0.	0.			
(2) ELIZABETH FERGUS-JEAN	1.00												
DIRECTOR		Х						0.	0.	0.			
(3) BETH ANNE PIEHL	1.00												
DIRECTOR		Х						0.	0.	0.			
(4) JORDAN SHANANAQUET	1.00												
DIRECTOR		Х						0.	0.	0.			
(5) KEITH PRETTY	1.00												
DIRECTOR		Х						0.	0.	0.			
(6) MAUREEN ABOOD SHAHEEN	1.00												
DIRECTOR		х						0.	0.	0.			
(7) SUSAN SPARROW CARSON	1.00												
DIRECTOR		Х						0.	0.	0.			
(8) IZABELA BABINSKA	1.00								•				
DIRECTOR	1 00	Х						0.	0.	0.			
(9) SARAH R. BAUGHMAN	1.00								•				
DIRECTOR	2 00	X						0.	0.	0.			
(100) KAREN FORD	3.00								0				
SECRETARY	2 00	X		X				0.	0.	0.			
(101) ELISE FISHER	3.00								0				
VICE CHAIR	2 00	X		X				0.	0.	0.			
(102) SARA E. SMITH	3.00								0				
TREASURER	2 00	X		X				0.	0.	0.			
(103) GLEN YOUNG	3.00			37					0				
CHAIR	40.00	X		X				0.	0.	0.			
(104) AMY GILLARD	40.00			37					0	1 710			
EXECUTIVE DIRECTOR				Х				57,000.	0.	1,710.			
		-											
					-	-							
		1											
										- 000 (			

332007 12-21-23

Form 990 (2023)

#### 17170227 757055 08046.0

Form 990										47-17	/296	527	Pa	age <b>8</b>
Part VI	Section A. Officers, Directors, Trust	tees, Key Emp	oloye	ees,			ghes	t Co	ompensated Employee	s (continued)				
	(A) Name and title	<b>(B)</b> Average hours per week	box,	not ch , unles	ss per	nore son is	l than c s both r/trust	an	(D) Reportable compensation from	<b>(E)</b> Reportable compensatio from related	n	am	(F) timate tount o other	
		(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS 1099-NEC)	s	com fro orga and	pensa om the anizati d relate nizatio	e ion ed
1b Sul	btotal								57,000.		0.		1,71	10.
	tal from continuation sheets to Part VII								0. 57,000.		0.		L,71	0.
	tal (add lines 1b and 1c) al number of individuals (including but no									000 of reportable	-		L , / .	
	npensation from the organization						,							0
											ſ		Yes	No
	I the organization list any <b>former</b> officer,	-		•	•	-		Ŭ		•		3		х
	e 1a? If "Yes," complete Schedule J for su any individual listed on line 1a, is the su											3		
	d related organizations greater than \$150											4		X
5 Did	I any person listed on line 1a receive or a	ccrue compen	Isatio	on fr	om a	any	unre	late	ed organization or individ	lual for services				37
	dered to the organization? If "Yes." com B. Independent Contractors	plete Schedule	e J fo	or su	ich <u>c</u>	berse	on .					5		X
	mplete this table for your five highest cor organization. Report compensation for t										ensat	ion fro	m	
	(A) Name and business			ONE					(B) Description of s		С	(C omper		า
	al number of independent contractors (ir 20,000 of compensation from the organiz		ot lin	nited	l to t	thos 0	e list )	ted	above) who received mo	ore than				

Form **990** (2023)

332008 12-21-23

Pa	rt VII								
		Check if Schedule O c	contains a respo	onse or	r note to any line	<u>e in this Part VIII</u> (A)	(B)	(C)	[D]
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
(0, (0	1.0	Federated campaigns	1a						
Contributions, Gifts, Grants and Other Similar Amounts	1a b								
ي ق	c b	Fundraising events							
r Ai	d	<b>–</b>							
ja Gi	۵ ۵	Government grants (contri							
Sin	f	All other contributions, gifts,	· · · · · · · · · · · · · · · · · · ·						
nti Per	•	similar amounts not included		3	847,850.				
eti	g	Noncash contributions included in I			1,437.				
- Sone	9 h					347,850.			
0.0					Business Code				
đ	2 a	BOOK FESTIVAL	INCOME	Ē	711320	85,315.	85,315.		
Program Service Revenue	b	NON-FESTIVAL		I	711320	4,306.	4,306.		
Ser	c								
E	d								
Base	e								
Pro	f	All other program service	revenue						
		Total. Add lines 2a-2f				89,621.			
	3	Investment income (includ				•			
		•			· .	3,623.		3,623.	
	4	Income from investment o							
	5	Royalties							
			(i) Rea		(ii) Personal				
	6 a	Gross rents	6a						
	b	Less: rental expenses	6b						
	с	Rental income or (loss)	6c						
	d	Net rental income or (loss)	) <u></u>	<u></u>					
	7 a	Gross amount from sales of	(i) Securi	ties	(ii) Other				
		assets other than inventory	7a						
	b	Less: cost or other basis							
ne			7b						
Revenue	С	Gain or (loss)	7c						
Re		Net gain or (loss)		····					
her	8 a	Gross income from fundraisir	ng events (not						
Othe			of						
		contributions reported on	,						
		Part IV, line 18							
		Net income or (loss) from t	-						
	9 a	Gross income from gamin	-						
	_	Part IV, line 19							
		Net income or (loss) from		es					
	10 a	Gross sales of inventory, le		10-					
	h.	and allowances							
		Less: cost of goods sold							
	c	Net income or (loss) from	sales of invento		Business Code				
sn	11 a	PROGRAM ADVER	TSTNC	⊢	541890	6,000.		6,000.	
oer ue	n a b			—	541050	0,000.		5,000	
scellaneo Revenue	u ~			—					
Miscellaneous Revenue	с А	All other revenue		—					
ž		All other revenue Total. Add lines 11a-11d				6,000.			
	12	Total revenue. See instructio				447,094.	89,621.	9,623.	0.
33200	9 12-21-				I	.,			Form <b>990</b> (2023)

HARBOR SPRINGS FESTIVAL OF THE BOOK

Form 990 (2023)

Page **9** 

47-1729627

HARBOR SPRINGS FESTIVAL OF THE BOOK 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										
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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,	FC 020	10 044	10 044	10 044						
-	trustees, and key employees	56,832.	18,944.	18,944.	18,944.						
6	Compensation not included above to disqualified										
	persons (as defined under section $4958(f)(1)$ ) and										
-	persons described in section 4958(c)(3)(B)	13,493.	-422.	3,424.	10,491.						
7	Other salaries and wages Pension plan accruals and contributions (include	13,495.	-422.	J,424.	10,491.						
8	section 401(k) and 403(b) employer contributions)	2,153.	703.	837.	613.						
9	Other employee benefits	2,133.	105.		010.						
10	Payroll taxes	6,945.	1,829.	2,209.	2,907.						
11	Fees for services (nonemployees):	.,									
a	Management										
b	Legal										
	Accounting	3,243.		3,243.							
d											
е	Professional fundraising services. See Part IV, line 17										
f	Investment management fees										
g	Other. (If line 11g amount exceeds 10% of line 25,										
	column (A), amount, list line 11g expenses on Sch 0.)	66,349.	58,473.	1,834.	6,042.						
12	Advertising and promotion	10,945.	8,125.	2,820.							
13	Office expenses	9,607.	103.	8,219.	1,285.						
14	Information technology										
15	Royalties	12 200		12 200							
16		13,200.		13,200.							
17	Travel										
18	Payments of travel or entertainment expenses										
10	for any federal, state, or local public officials Conferences, conventions, and meetings										
19 20	· · · · · · · · · · · · · · · · · · ·										
20 21	Payments to affiliates										
22	Depreciation, depletion, and amortization										
23	Insurance	963.		963.							
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 0.)										
а	FESTIVAL AND SCHOOL VIS	71,049.	71,049.								
b	AUTHOR EXPENSES	48,530.	48,530.								
с	BOOK EXPENSES	48,390.	48,390.								
d	VENUE RENTAL	23,045.	23,045.								
е	All other expenses	17,956.	9,397.	7,290.	1,269.						
25	Total functional expenses. Add lines 1 through 24e	392,700.	288,166.	62,983.	41,551.						
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 if following SOP 98-2 (ASC 958-720)				- 000 (						

332010 12-21-23

10 2023.02071 HARBOR SPRINGS FESTIVAL O 08046.01

Form 990 (2023)

17170227 757055 08046.0

	n 990 (		FESTIVAL OF THE	BOOK	47-	1729627 Page <b>11</b>
Pa	rt X	Balance Sheet				
		Check if Schedule O contains a response or not	e to any line in this Part X			
				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing		64,261.	1	42,350.
	2	Savings and temporary cash investments		100,226.	2	178,623.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or				
		trustee, key employee, creator or founder, subst	antial contributor, or 35%			
		controlled entity or family member of any of the	se persons		5	
	6	Loans and other receivables from other disquali	fied persons (as defined			
		under section 4958(f)(1)), and persons described	d in section 4958(c)(3)(B)		6	
s	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use		1,807.	8	3,169.
¥8	9	Description of all second second second selections and selections are			9	
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation	10b		10c	
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 1	1		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 equ		166,294.	16	224,142.
	17	Accounts payable and accrued expenses		1,707.	17	5,161.
	18	Grants payable	·····		18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete	Part IV of Schedule D		21	
es	22	Loans and other payables to any current or form	ner officer, director,			
Liabilities		trustee, key employee, creator or founder, subst	antial contributor, or 35%			
iab		controlled entity or family member of any of thes			22	
	23	Secured mortgages and notes payable to unrela			23	
	24	Unsecured notes and loans payable to unrelated			24	
	25	Other liabilities (including federal income tax, pa	-			
		parties, and other liabilities not included on lines	s 17-24). Complete Part X			
			······	1 707	25	Г 1(1
	26		· · · · · · · · · · · · · · · · · · ·	1,707.	26	5,161.
s		Organizations that follow FASB ASC 958, che	ck here X			
JCe		and complete lines 27, 28, 32, and 33.		164 597		210 001
alaı	27	Net assets without donor restrictions		164,587.	27	218,981.
ğ	28		59. ahaak hara		28	
ŝ		Organizations that do not follow FASB ASC 9	58, check here			
Ω	00	and complete lines 29 through 33.			00	
ŝţs	29	Capital stock or trust principal, or current funds			29	
SSE	30	Paid-in or capital surplus, or land, building, or ec			30	
Net Assets or Fund Balances	31 32	Retained earnings, endowment, accumulated in		164,587.	31 32	218,981.
Ž	32	Total net assets or fund balances Total liabilities and net assets/fund balances		166,294.	32 33	224,142.
		TOTAL HADING OF AND THE ASSELS/ MINU DAIRINGS	I			

Form 990 (2023)

	1990 (2023) HARBOR SPRINGS FESTIVAL OF THE BOOK	47-172	9627	Pag	<sub>ge</sub> 12
Pa	rt 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		7,0	
2	Total expenses (must equal Part IX, column (A), line 25)	2		2,7	
3	Revenue less expenses. Subtract line 2 from line 1	3		4,3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16	4,5	87.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	218	3,9	<u>81.</u>
Pa	rt 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: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		. 2c		<u> </u>
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b	000	

Form **990** (2023)

SCHEDULE A	Public Charity Status a
(Form 990)	Fublic Onanty Status a
(10111350)	Complete if the organization is a section 50
	4947(a)(1) nonexempt ch
Department of the Treasury	Attach to Form 990 or F
Internal Revenue Service	Go to www.irs.gov/Form990 for instruction
Name of the organization	

# nd Public Support 01(c)(3) organization or a section

haritable trust. Form 990-EZ. ons and the latest information.

Name	e of t	the organization							identification number		
_				FESTIVAL OF					7-1729627		
Par	tl	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	S.			
The o	rgan	ization is not a private found	· ·	•		,					
1		A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).									
2		A school described in sect		· ·							
3 [	3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4 [		A medical research organiz	ation operated in co	njunction with a hospital	described	l in sectio	n 170(b)(1)(A	)(iii). Enter	the hospital's name,		
-	city, and state:										
5		An organization operated for		llege or university owned	or operat	ed by a go	vernmental u	nit describe	ed in		
-		section 170(b)(1)(A)(iv).									
<b>6</b> [		A federal, state, or local gov									
7 [		An organization that norma	•	ntial part of its support fr	om a gove	ernmental (	unit or from th	ne general	public described in		
г		section 170(b)(1)(A)(vi). (C									
8 [	=	A community trust describe									
9 [		An agricultural research org	-			-		-	-		
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the i	name, city,	, and state of	the college	eor		
<b>10</b>	v	university:									
10	Δ	An organization that norma									
		activities related to its exem									
		income and unrelated busin		(less section 511 tax) fro	m busines	sses acquir	red by the org	anization a	atter June 30, 1975.		
<b>4</b> 4	_	See section 509(a)(2). (Con		ively to test for public as	atu Caa	oootion EC	0(~)(4)				
11   12	=	An organization organized a	-	•	•			rn, out tho	purpassa of ana ar		
		An organization organized a more publicly supported or	-	-				•			
		lines 12a through 12d that	-								
а		<b>Type I.</b> A supporting orga						-	aivina		
u		the supported organization	-	-	• • • •	-					
		organization. You must o			majority c				apporting		
b		<b>Type II.</b> A supporting org	-		ion with its	s supporte	d organizatio	n(s), by hay	vina		
		control or management o	-				-		-		
		organization(s). You mus						J - ···· -1			
с		Type III functionally inte	-		in connect	tion with, a	nd functional	ly integrate	ed with,		
		its supported organization						, 0	,		
d		Type III non-functionally						ted organi:	zation(s)		
		that is not functionally int	egrated. The organiz	zation generally must sat	isfy a distr	ibution req	uirement and	an attentiv	veness		
		requirement (see instructi	ions). You must cor	mplete Part IV, Sections	A and D,	and Part	V.				
е		Check this box if the orga	anization received a	written determination fro	m the IRS	that it is a	Type I, Type	II, Type III			
		functionally integrated, or	r Type III non-functio	nally integrated supportin	ng organiz	ation.					
f	Ente	er the number of supported o	organizations								
g		vide the following information			<i></i>						
	(	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(IV) IS the orga in your governi	anization listed ing document?	(v) Amount of	,	(vi) Amount of other		
		organization		above (see instructions))	Yes	No	support (see ir	istructions)	support (see instructions)		

Total

OMB No. 1545-0047

2023

Open to Public Inspection

Schedule A (Form				FESTIVAL				Page 2
Part II Sup	oport Schedule fo	or Organiza	itions Descr	ibed in Sectio	ns 17(	0(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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization'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						
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)						
6	Public support. Subtract line 5 from line 4.						
Sec	ction B. Total Support					_	_
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources $\dots$						
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.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instructi	ons)			12	
13	First 5 years. If the Form 990 is for the	ne organization's f	irst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publi	c Support Pe	rcentage				
	Public support percentage for 2023 (I					14	%
	Public support percentage from 2022					15	%
16a	33 1/3% support test - 2023. If the o				e 14 is 33 1/3% or n	nore, check this bo	x and
	stop here. The organization qualifies	• • •	-				
b	<b>33 1/3% support test - 2022.</b> If the o	-			d line 15 is 33 1/3%	6 or more, check th	is box
	and <b>stop here.</b> The organization qual						
17a	10% -facts-and-circumstances test	-	-				
	and if the organization meets the fact			-	-	: VI how the organi	zation
	meets the facts-and-circumstances te	-		• • • •			
b	10% -facts-and-circumstances test		-				10% or
	more, and if the organization meets th						
40	organization meets the facts-and-circl			-			
18	Private foundation. If the organization	on did not check a	box on line 13, 16	oa, 160, 17a, or 17	D, CHECK THIS DOX a		
						Schedule A	(Form 990) 2023

#### Schedule A (Form 990) 2023

#### HARBOR SPRINGS FESTIVAL OF THE BOOK 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

Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	212,074.	210,234.	300,342.	295,834.	347,850.	1366334.
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose	35,331.	3,177.	24,056.	63,720.	89,621.	215,905.
3	Gross receipts from activities that						•
-	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
Ŭ	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5	247,405.	213,411.	324 398.	359,554.	437,471.	1582239.
	Amounts included on lines 1, 2, and	217,105.	210,411.	524,550.	555,554.		1302233
/ d	3 received from disqualified persons	139 050	129,238.	160 388	158 665	186,636.	773,977.
h	Amounts included on lines 2 and 3 received	135,050.	127,230.	100,500.	130,003.	100,050.	115,511.
D.	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						0
	amount on line 13 for the year	120 050	100 000	160 200	150 665	186,636.	
	Add lines 7a and 7b	139,050.	129,230.	100,300.	100,000.	100,030.	808,262.
	Public support. (Subtract line 7c from line 6.) stion B. Total Support						000,202.
		( ) 00/0	(1) 0000	() 000 (	( )) 0000	() 0000	
	ndar year (or fiscal year beginning in)	(a) 2019 247,405.	(b) 2020 213,411.	(c) 2021	(d) 2022 359,554.	(e) 2023 437,471.	(f) Total 1582239.
	Amounts from line 6	247,403.	<u>413,411.</u>	524,590.	359,554.	43/,4/1.	1502259.
10a	Gross income from interest, dividends, payments received on						
	securities loans, rents, royalties,			0.2	1 5 0	2 6 2 2	2 956
	and income from similar sources			83.	150.	3,623.	3,856.
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975			0.2	1 - 0	2 (22	2 05 6
	Add lines 10a and 10b			83.	150.	3,623.	3,856.
11	Net income from unrelated business activities not included on line 10b.						
	whether or not the business is			6 500	c 0 0 0	<pre>c 000</pre>	
	regularly carried on	883.		6,500.	6,900.	6,000.	20,283.
12	Other income. Do not include gain or loss from the sale of capital						
	assets (Explain in Part VI.)		010 111				4 6 9 6 9 9 9
	Total support. (Add lines 9, 10c, 11, and 12.)	248,288.		330,981.			1606378.
14	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	n,
Sec	tion C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, c	olumn (f))		15	<u>50.32 %</u>
	Public support percentage from 2022					16	48.56 %
Sec	tion D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20	<b>)23</b> (line 10c, colun	nn (f), divided by lir	ne 13, column (f))		17	.24 %
18	Investment income percentage from a	2022 Schedule A,	Part III, line 17			18	.02 %
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 17	
	more than 33 1/3%, check this box ar	nd stop here. The	organization qualif	ies as a publicly su	upported organizat	ion	X
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	re than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che	ck this box and <b>st</b>	op here. The orga	nization qualifies a	s a publicly suppo	rted organization	
20	Private foundation. If the organization	n did not check a	<u>box on line 14, 1</u> 9a	a, or 19b, check th	is box and see inst	ructions	
	3 12-21-23						(Form 990) 2023

15

<sup>2023.02071</sup> HARBOR SPRINGS FESTIVAL O 08046.01

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes No

#### Part IV Supporting Organizations

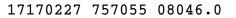
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? *If "Yes," provide detail in* **Part VI.**
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **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))? If "Yes," provide detail in **Part VI.**
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- **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)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

16

332024 12-21-23



#### Schedule A (Form 990) 2023 Part IV Supporting O

HARB	OR SPF	RINGS	FESTIVAL	OF	THE	BOOK	47-172962	7 Page 5
rganizations	(continued	1)						

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

#### <u>detail in Part VI</u> 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</i> <b>Part VI</b> <i>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</i>			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		

### Section C. Type II Supporting Organizations

			res	NO.
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s)	1		

#### Section D. All Type III Supporting Organizations

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

#### Section E. Type III Functionally Integrated Supporting Organizations

nstructions	S).
15	truction

- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. h

с		The organization supported a governmental entity.	Describe in Part VI how you supported	a governmental entity (see instruction <u>s).</u>
---	--	---	---------------------------------------	---

17

- 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? 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.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.

3b Schedule A (Form 990) 2023

2a

2b

3a

Yes No

11c

Τ.,

V . . Т

332025 12-21-23

Sche	dule A (Form 990) 2023 HARBOR SPRINGS FESTIVAL			47-1729627 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin	ig Orgai	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyin	ig trust on	Nov. 20, 1970 ( <i>explain i</i>	n Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	t complete	e Sections A through E.	
Sect	ion 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		
Sect	ion 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		
е	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		
Sect	ion 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-functional	lly integrat	ted Type III supporting org	ganization (see

Schedule A (Form 990) 2023

332026 12-21-23

instructions).

HARBOR	SPRINGS	FESTIVAL	OF	THE	BOOK	
--------	---------	----------	----	-----	------	--

Par	t V   Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continu	ued)		
Secti	on D - Distributions			_	Current Year	
1	Amounts paid to supported organizations to accomplish exe		1			
2	Amounts paid to perform activity that directly furthers exemp					
	organizations, in excess of income from activity		2			
3	Administrative expenses paid to accomplish exempt purpose	6	3			
4	Amounts paid to acquire exempt-use assets		4			
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.			6		
7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	ne organization is responsive				
	(provide details in <b>Part VI</b> ). See instructions.	-		8		
9	Distributable amount for 2023 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
		(i)	(ii)		(iii)	
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	IS	Distributable Amount for 2023	
1	Distributable amount for 2023 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2023 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2023					
a	From 2018					
b	From 2019					
c	From 2020					
d	From 2021					
e	From 2022					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
<u>h</u>	Applied to 2023 distributable amount					
i	Carryover from 2018 not applied (see instructions)					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2023 from Section D,					
	line 7: \$					
a	Applied to underdistributions of prior years					
b	Applied to 2023 distributable amount					
C	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2023, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2023. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2024. Add lines 3j					
	and 4c.					
8	Breakdown of line 7:					
а	Excess from 2019					
	Excess from 2020					
	Excess from 2021					
	Excess from 2022					
	Excess from 2023					

Schedule A (Form 990) 2023

332027 12-21-23

Schedule A (Form 990) 2023

Schedule A	(Form 990) 2023					FEST							29627	Page <b>8</b>
Part VI	Supplemental Part IV, Section A, line 1; Part IV, Sect Section D, lines 5,	ion D, lines 2	, 3c, 4b and 3;	, 4c, 5a, Part IV,	6, 9a, 9i Section	b, 9c, 11a E, lines 1c	, 11b, an c, 2a, 2b,	id 11c; , 3a, an	Part IV, d 3b; Pa	Section B art V, line	5, lines 1 a 1; Part V,	and 2; Part Section B,	line 1e; Pa	n C, art V,
	(See instructions.)													
												<u></u>	A /F	
332028 12-21-2	3					20						Schedule	A (Form 9	aan) 2023

SCHE	DU	LE	0
(Form	990	)	

Name of the organization

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



Employer identification number 47-1729627

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

DRAFT OF FORM 990 REVIEWED BY THE EXECUTIVE DIRECTOR AND TREASURER. FORM

990 AND RELATED SCHEDULES PROVIDED TO THE BOARD OF DIRECTORS BY THE

HARBOR SPRINGS FESTIVAL OF THE BOOK

EXECUTIVE DIRECTOR PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH BOARD MEMBER HAS SIGNED A CONFLICT OF INTEREST STATEMENT.

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

THE ORGANIZATION'S FORM 1023 AND FORM 990 ARE AVAILABLE TO THE PUBLIC UPON

REQUEST OR MAY BE VIEWED AT THE ORGANIZATION'S OFFICE. THE 990 IS ALSO

AVAILABLE ON THE ORGANIZATION'S WEBSITE HSFOTB.ORG.

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

CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES 58,473. MANAGEMENT AND GENERAL EXPENSES 1,834. FUNDRAISING EXPENSES 6,042. TOTAL EXPENSES 66,349. TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 66,349.

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

Schedule O (Form 990) 2023

332211 11-14-23