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# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

**2009**

Open to Public Inspection

**A** For the **2009** calendar year, or tax year beginning **JUL 1, 2009** and ending **JUN 30, 2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type:  See Specific Instructions	<b>C</b> Name of organization <b>IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION</b>  Doing Business As  Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>123 SOUTH LINN STREET</b>  City or town, state or country, and ZIP + 4 <b>IOWA CITY, IA 52240</b>	<b>D</b> Employer identification number  <b>42-1181774</b>  <b>E</b> Telephone number  <b>319-356-5249</b>  <b>G</b> Gross receipts \$ <b>314,634.</b> <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J</b> Website: ▶ <b>HTTP://WWW.ICPL.ORG/FRIENDS-FOUNDATION/</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>IA</b>	

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities. <b>TO PROVIDE SUPPORT TO THE IOWA CITY PUBLIC LIBRARY.</b>  <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>15</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>15</b> <b>5</b> Total number of employees (Part V, line 2a) <b>5</b> <b>0</b> <b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>73</b> <b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b> <b>b</b> Net unrelated business taxable income from Form 990-T, line 24 <b>7b</b> <b>0.</b>												
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>9</b> Program service revenue (Part VIII, line 2g) <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VII, column (A), line 12)		<table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>128,664.</td> <td>245,887.</td> </tr> <tr> <td>38,834.</td> <td>22,174.</td> </tr> <tr> <td>46,406.</td> <td>39,544.</td> </tr> <tr> <td>213,904.</td> <td>307,605.</td> </tr> </tbody> </table>	Prior Year	Current Year	128,664.	245,887.	38,834.	22,174.	46,406.	39,544.	213,904.	307,605.
Prior Year	Current Year												
128,664.	245,887.												
38,834.	22,174.												
46,406.	39,544.												
213,904.	307,605.												
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>72,787.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>19</b> Revenue less expenses Subtract line 18 from line 12		<table border="1"> <tbody> <tr> <td>232,629.</td> <td>125,974.</td> </tr> <tr> <td>83,312.</td> <td></td> </tr> <tr> <td>12,874.</td> <td>106,740.</td> </tr> <tr> <td>328,815.</td> <td>232,714.</td> </tr> <tr> <td>-114,911.</td> <td>74,891.</td> </tr> </tbody> </table>	232,629.	125,974.	83,312.		12,874.	106,740.	328,815.	232,714.	-114,911.	74,891.
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83,312.													
12,874.	106,740.												
328,815.	232,714.												
-114,911.	74,891.												
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>21</b> Total liabilities (Part X, line 26) <b>22</b> Net assets or fund balances Subtract line 21 from line 20		<table border="1"> <thead> <tr> <th>Beginning of Current Year</th> <th>End of Year</th> </tr> </thead> <tbody> <tr> <td>1,187,154.</td> <td>1,355,401.</td> </tr> <tr> <td>163,338.</td> <td>169,313.</td> </tr> <tr> <td>1,023,816.</td> <td>1,186,088.</td> </tr> </tbody> </table>	Beginning of Current Year	End of Year	1,187,154.	1,355,401.	163,338.	169,313.	1,023,816.	1,186,088.		
Beginning of Current Year	End of Year												
1,187,154.	1,355,401.												
163,338.	169,313.												
1,023,816.	1,186,088.												

## 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.			
<b>Sign Here</b>	Signature of officer  <b>WALTER SPARKS, TREASURER</b> Type or print name and title	Date <b>5/10/11</b>	
<b>Paid Preparer's Use Only</b>	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 <b>RSM MCGLADREY, INC.</b> <b>125 S DUBUQUE ST</b> <b>IOWA CITY, IA 52240-4077</b>	Date <b>5/10/11</b>	Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) <b>P00094199</b> EIN ▶ <b>41-1944416</b> Phone no. ▶ <b>319-354-1500</b>

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

SCANNED JUN 13 2011

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IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION

Form 990 (2009)

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**Part III** Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

**THE FRIENDS FOUNDATION WILL STRENGTHEN THE IOWA CITY PUBLIC LIBRARY  
THROUGH PRIVATE GIVING AND STRATEGIC PARTNERSHIPS.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 120,574. including grants of \$ 113,304. ) (Revenue \$ )  
**THE IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION PRESENTED UNRESTRICTED  
GRANTS TOTALING \$80,000, AND RESTRICTED USE GRANTS TOTALING \$33,304 TO  
THE IOWA CITY PUBLIC LIBRARY. THE UNRESTRICTED FUNDS MAY BE USED BY THE  
LIBRARY TO PURCHASE BOOKS AND OTHER MATERIALS FOUND IN THE LIBRARY'S  
COLLECTIONS. ONE IN EVERY FIVE NEW COLLECTION MATERIALS WAS MADE  
POSSIBLE BY THESE GRANTS. THE RESTRICTED FUNDS MAY BE USED BY THE  
LIBRARY TO PURCHASE BOOKS AND OTHER MATERIALS IN SPECIFIC GENRES AS  
INDICATED BY THE DONOR. THE IOWA CITY PUBLIC LIBRARY SERVES THE MORE  
THAN 84,000 RESIDENTS OF IOWA CITY, IOWA, RURAL JOHNSON COUNTY, IOWA,  
UNIVERSITY HEIGHTS, IOWA, AND HILLS, IOWA.**

4b (Code. ) (Expenses \$ 5,400. including grants of \$ 5,400. ) (Revenue \$ )  
**THE IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION PRESENTED THE IOWA CITY  
PUBLIC LIBRARY WITH GRANTS TOTALING \$5,400 FOR THE SUMMER READING  
PROGRAMS FOR CHILDREN AND TEENS, AS WELL AS THE ART-TO-GO PROJECT. THE  
SUMMER READING PROGRAM GRANTS WERE USED TO PROVIDE SUPPORTING MATERIALS  
INCLUDING PRIZES FOR THOSE WHO COMPLETED THE PROGRAMS. MORE THAN 2,000  
CHILDREN AND TEENS WERE REGISTERED FOR THE PROGRAMS. THE ART-TO-GO  
GRANT ENABLED THE IOWA CITY PUBLIC LIBRARY TO ADD TO ITS COLLECTION OF  
ARTWORK BY LOCAL ARTISTS WHICH IS AVAILABLE TO BE BORROWED BY THOSE  
WITH LIBRARY CARDS.**

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

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

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

4e Total program service expenses ► \$ 125,974.

**IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	<b>X</b>	
<b>3</b> 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>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
<b>5</b> <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where 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>		<b>X</b>
<b>7</b> 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>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21; 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>		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>X</b>	
<b>11</b> Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<b>X</b>	
• 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>		
• 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>		
• 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>		
• 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>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
• 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? <i>If "Yes," complete Schedule D, Part X</i>		
<b>12</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		<b>X</b>
<b>12A</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	<b>Yes</b>	<b>No</b>
		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		<b>X</b>
<b>17</b> 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</i>		<b>X</b>
<b>18</b> 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>	<b>X</b>	
<b>19</b> 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>		<b>X</b>
<b>20</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		<b>X</b>

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**IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

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**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<b>21</b> X	
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>22</b> X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		<b>23</b> X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		<b>24a</b> X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>25a</b> X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		<b>25b</b> X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		<b>26</b> X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		<b>27</b> X
<b>28</b> Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28b</b>	X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	<b>34</b> X	
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<b>35</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	<b>38</b> X	

**Note.** All Form 990 filers are required to complete Schedule O

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**Part V. Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	0	
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	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.	0	
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<b>X</b>
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
<b>4b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	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?		<b>X</b>
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	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?	<b>X</b>	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>X</b>	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>X</b>
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>X</b>
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9a</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders.		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

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**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 in Schedule O. See instructions

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body	<b>15</b>	
<b>b</b> Enter the number of voting members that are independent	<b>15</b>	
<b>2</b> 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?	<b>2</b>	<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	<b>4</b> <b>X</b>	
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?	<b>5</b>	<b>X</b>
<b>6</b> Does the organization have members or stockholders?	<b>6</b>	<b>X</b>
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	<b>7a</b>	<b>X</b>
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	<b>8a</b> <b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b> <b>X</b>	
<b>9</b> 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 in Schedule O	<b>9</b>	<b>X</b>

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	<b>10b</b>	
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<b>11</b> <b>X</b>	
<b>11A</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b> <b>X</b>	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b> <b>X</b>	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<b>12c</b> <b>X</b>	
<b>13</b> Does the organization have a written whistleblower policy?	<b>13</b> <b>X</b>	
<b>14</b> Does the organization have a written document retention and destruction policy?	<b>14</b> <b>X</b>	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b> <b>X</b>	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>	

**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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
☐ Own website    ☐ Another's website    ☒ Upon request

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **PATTY MCCARTHY - 319-356-5249**  
**123 S LINN ST, IOWA CITY, IA 52240**

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

**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. Use Schedule J-2 if additional space is needed.

• 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. 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
DAN BONTRAGER DIRECTOR	1.00	X						0.	0.	0.
JOAN BURNS DIRECTOR	1.00	X						0.	0.	0.
LINDA FARKAS DIRECTOR	1.00	X						0.	0.	0.
TOM GELMAN DIRECTOR	1.00	X						0.	0.	0.
JOHN KENYON DIRECTOR	1.00	X						0.	0.	0.
ERIN JOHNSON KLITGAARD DIRECTOR	1.00	X						0.	0.	0.
JEAN KNEPPER DIRECTOR	1.00	X						0.	0.	0.
TYLER KRUSE PRESIDENT-ELECT	1.00	X		X				0.	0.	0.
THOMAS S. MARTIN PRESIDENT	1.00	X		X				0.	0.	0.
NOLA NAUGHTON DIRECTOR	1.00	X						0.	0.	0.
JERRY O'BRIEN DIRECTOR	1.00	X						0.	0.	0.
LYNN ROWAT TREASURER	1.00	X		X				0.	0.	0.
WALTER SPARKS DIRECTOR	1.00	X						0.	0.	0.
DON THOMPSON DIRECTOR	1.00	X						0.	0.	0.
NANCY WEBER DIRECTOR		X						0.	0.	0.
DOUG WENZEL SECRETARY	1.00	X		X				0.	0.	0.
PATRICIA MCCARTHY DEVELOPMENT DIRECTOR	40.00			X				0.	63,244.	23,380.



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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
<b>1b Total</b>								<b>0.</b>	<b>63,244.</b>	<b>23,380.</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>4</b> 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>		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<b>X</b>

**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 **NONE**

(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 in compensation from the organization **0**

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**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	44,064.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	201,823.				
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h Total.</b> Add lines 1a-1f		245,887.				
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2 a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			22,174.			22,174.
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross Rents	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)						
	<b>8 a</b> Gross income from fundraising events (not including \$ 44,064. of contributions reported on line 1c) See Part IV, line 18	<b>a</b>		16,573.			
	<b>b</b> Less: direct expenses	<b>b</b>	6,190.				
	<b>c</b> Net income or (loss) from fundraising events		10,383.			10,383.	
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>	30,000.				
	<b>b</b> Less: cost of goods sold	<b>b</b>	839.				
	<b>c</b> Net income or (loss) from sales of inventory		29,161.			29,161.	
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions.			307,605.	0.	0.	61,718.	

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**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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21	125,974.	125,974.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	3,660.		3,660.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	775.			775.
13 Office expenses	58.		58.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	183.		183.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>ADMINISTRATIVE EXPENSE-</b>	91,262.		22,815.	68,447.
b <b>CREDIT CARD/BANK FEES</b>	3,877.		3,877.	
c <b>PRINTING</b>	3,388.			3,388.
d <b>COMPUTER</b>	1,605.		1,605.	
e <b>STAFF TRAINING</b>	935.		935.	
f All other expenses	997.		820.	177.
25 Total functional expenses. Add lines 1 through 24f	232,714.	125,974.	33,953.	72,787.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

**IOWA CITY PUBLIC LIBRARY FRIENDS  
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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	191,477.	1	279,850.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		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 11	781,939.	12	881,038.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	213,738.	15	194,513.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,187,154.	16	1,355,401.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		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 Complete Part X of Schedule D	163,338.	25	169,313.
	26 <b>Total liabilities.</b> Add lines 17 through 25	163,338.	26	169,313.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	335,937.	27	412,832.
	28 Temporarily restricted net assets	214,080.	28	223,017.
	29 Permanently restricted net assets	473,799.	29	550,239.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances</b>	1,023,816.	33	1,186,088.
	34 <b>Total liabilities and net assets/fund balances</b>	1,187,154.	34	1,355,401.

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**IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

Form 990 (2009)

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**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant?

**b** Were the organization's financial statements audited by an independent accountant?

**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?

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

**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?

**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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		<b>X</b>
<b>2b</b>		<b>X</b>
<b>2c</b>		
<b>3a</b>		<b>X</b>
<b>3b</b>		

Form **990** (2009)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization **IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION** Employer identification number **42-1181774**

**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 11, 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.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2009

## IOWA CITY PUBLIC LIBRARY FRIENDS

Schedule A (Form 990 or 990-EZ) 2009 FOUNDATION

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**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	128,965.	147,458.	169,547.	128,664.	245,887.	820,521.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	128,965.	147,458.	169,547.	128,664.	245,887.	820,521.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						5,550.
<b>6 Public support.</b> Subtract line 5 from line 4						814,971.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	128,965.	147,458.	169,547.	128,664.	245,887.	820,521.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	25,407.	30,933.	34,618.	38,834.	22,174.	151,966.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support.</b> Add lines 7 through 10						972,487.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	233,467.

**13 First five 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**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	83.80 %
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	15	81.97 %
<b>16a 33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization .... <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2009

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2009.** 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 - 2008.** 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 ☐



**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization **IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

Employer identification number  
**42-1181774**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the  
organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a 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 programs  
 e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

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 organization answered "Yes" to 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 XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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	473,799.	656,403.			
b Contributions	43,703.	10,480.			
c Net investment earnings, gains, and losses	65,810.	-158,449.			
d Grants or scholarships	33,073.	34,635.			
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	550,239.	473,799.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☐ .00 %  
 b Permanent endowment ☐ 100.00 %  
 c Term endowment ☐ .00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations  
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10

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

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

**IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

Schedule D (Form 990) 2009

**42-1181774 Page 3**

**Part VII Investments - Other Securities.** 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
Financial derivatives		
Closely-held equity interests		
Other		
<b>LPL INVESTMENT ACCOUNT</b>	<b>881,038.</b>	<b>END-OF-YEAR MARKET VALUE</b>
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ►	<b>881,038.</b>	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
<b>PLEDGES RECEIVABLE</b>	<b>25,200.</b>
<b>CASH VALUE - INSURANCE POLICIES</b>	<b>169,313.</b>
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ►	<b>194,513.</b>

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Amount
Federal income taxes	
<b>DEFERRED REVENUE - INSURANCE</b>	<b>169,313.</b>
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ►	<b>169,313.</b>

**2. FIN 48 Footnote** In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	

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

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIV)	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	

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

1	Total expenses and losses per audited financial statements	1	
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 XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIV)	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	

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4: THE ENDOWMENT FUNDS MAY BE USED BY THE LIBRARY TO**

**PURCHASE BOOKS AND OTHER MATERIALS IN THE SPECIFIC GENRES AS INDICATED BY**

**THE DONOR. THE IOWA CITY PUBLIC LIBRARY SERVES THE MORE THAN 84,000**

**RESIDENTS OF IOWA CITY, IOWA, RURAL JOHNSON COUNTY, IOWA UNIVERSITY**

**HEIGHTS, IOWA AND HILLS, IOWA.**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

# 2009

**Open To Public Inspection**

Employer identification number  
42-1181774

## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

[illegible]

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

## IOWA CITY PUBLIC LIBRARY FRIENDS

Schedule G (Form 990 or 990-EZ) 2009 **FOUNDATION**

42-1181774 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		AUCTION (event type)	SPELLING BEE (event type)	3 (total number)	
Revenue	1 Gross receipts	47,452.	6,400.	6,785.	60,637.
	2 Less: Charitable contributions	35,481.	6,320.	2,263.	44,064.
	3 Gross income (line 1 minus line 2)	11,971.	80.	4,522.	16,573.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	5,065.	50.	1,075.	6,190.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				( 6,190 )
	11 Net income summary. Combine line 3, column (d), and line 10				10,383.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				( )
	8 Net gaming income summary. Combine line 1, column (d), and line 7				

- 9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_
- a Is the organization licensed to operate gaming activities in each of these states?
- b If "No," explain.
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
- b If "Yes," explain:
- 11 Does the organization operate gaming activities with nonmembers?
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

		Yes	No
<b>13</b> Indicate the percentage of gaming activity operated in:			
<b>a</b> The organization's facility	<b>13a</b>	%	
<b>b</b> An outside facility	<b>13b</b>	%	
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name ► _____			
Address ► _____			
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<b>15a</b>		
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____ <b>c</b> If "Yes," enter name and address of the third party: Name ► _____ Address ► _____			
<b>16</b> Gaming manager information			
Name ► _____			
Gaming manager compensation ► \$ _____			
Description of services provided ► _____ _____ _____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions			
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?			
<b>17a</b>			
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____			

**Department of the Treasury  
Internal Revenue Service**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

**▶ Attach to Form 990.**

Name of the organization	IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION

Employer identification number  
42-1181774

Part I	General Information on Grants and Assistance
--------	--

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States**

## Part II

**Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

1 (a) Name and address of organization or government recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.							(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
IOWA CITY PUBLIC LIBRARY 123 SOUTH LINN STREET IOWA CITY, IA 52240							42-6004805	501(C)(3)	125,974.	0.			PURCHASE BOOKS & OTHER LIBRARY MATERIALS
2 Enter total number of section 501(c)(3) and government organizations													▲
3 Enter total number of other organizations													▲

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

Schedule I (Form 990) 2009



Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22
----------	--

[illegible]

<b>Part IV</b>	<b>Supplemental Information.</b> Complete this part to provide the information required in Part I, line 2, and any other additional information.
----------------	--

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION

Employer identification number  
42-1181774

FORM 990, PART VI, SECTION A, LINE 4: THE BYLAWS OF THE ORGANIZATION WERE  
AMENDED ON APRIL 14, 2010.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS DISTRIBUTED TO THE  
FINANCE COMMITTEE FOR REVIEW, AND MEMBERS ARE ASKED TO RECOMMEND APPROVAL  
OF THE FORM 990 TO THE BOARD OF DIRECTORS. THE FORM 990 IS THEN  
DISTRIBUTED TO THE BOARD OF DIRECTORS. BOARD MEMBERS REVIEW THE FORM AND  
SUBMIT A WRITTEN ACKNOWLEDGEMENT THAT THEY HAVE DONE SO PRIOR TO FORM 990  
BEING SIGNED BY THE BOARD TREASURER AND FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE FOUNDATION HAS EACH BOARD  
MEMBER ANNUALLY SIGN A CONFLICT OF INTEREST STATEMENT DISCLOSING ANY  
CONFLICTS OR STATING THEY HAVE NO CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15A: THE FOUNDATION DOES NOT HAVE ANY  
EMPLOYEES BUT REIMBURSES THE CITY OF IOWA CITY FOR THE DEVELOPMENT  
DIRECTORS SALARY. THE ANNUAL PERFORMANCE EVALUATION FOR THE DEVELOPMENT  
DIRECTOR INCLUDES A REVIEW BY BOARD MEMBERS AND A REVIEW AND APPROVAL BY  
THE LIBRARY DIRECTOR.

FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCUMENTS, CONFLICT  
OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO ANYONE WHO  
REQUESTS THEM OF THE LIBRARY DEVELOPMENT OFFICE.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

**IOWA CITY PUBLIC LIBRARY FRIENDS  
FOUNDATION**

Employer identification number  
**42-1181774**

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
IOWA CITY PUBLIC LIBRARY - 42-6004805 123 S LINN STREET IOWA CITY, IA 52240	LIBRARY	IOWA	501(C)(3)	LINE 7 N/A	

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

Schedule R (Form 990) 2009

**Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related

[illegible]

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

[illegible]

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

**b** Gift, grant, or capital contribution to other organization(s)

**c** Gift, grant, or capital contribution from other organization(s)

**d** Loans or loan guarantees to or for other organization(s)

**e** Loans or loan guarantees by other organization(s)

**f** Sale of assets to other organization(s)

**g** Purchase of assets from other organization(s)

**h** Exchange of assets

**i** Lease of facilities, equipment, or other assets to other organization(s)

**j** Lease of facilities, equipment, or other assets from other organization(s)

**k** Performance of services or membership or fundraising solicitations for other organization(s)

**l** Performance of services or membership or fundraising solicitations by other organization(s)

**m** Sharing of facilities, equipment, mailing lists, or other assets

**n** Sharing of paid employees

**o** Reimbursement paid to other organization for expenses

**p** Reimbursement paid by other organization for expenses

**q** Other transfer of cash or property to other organization(s)

**r** Other transfer of cash or property from other organization(s)

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1)	IOWA CITY PUBLIC LIBRARY	B	125,974.
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI**   **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

[illegible]

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

<b>Part II</b>		<b>Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).	
Type or print  File by the extended due date for filing your return. See instructions.	Name of exempt organization		Employer identification number
	IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION		42-1181774
	Number, street, and room or suite no. If a P.O. box, see instructions.		
	123 SOUTH LINN STREET		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	IOWA CITY, IA 52240		

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

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **123 S LINN ST - IOWA CITY, IA 52240**  
Telephone No. **319-356-5249** FAX No.

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

- 4 I request an additional 3-month extension of time until **MAY 15, 2011**.
- 5 For calendar year , or other tax year beginning **JUL 1, 2009**, and ending **JUN 30, 2010**.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension

**THE TAXPAYER REQUIRES ADDITIONAL TIME TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	<b>0.</b>
<b>c</b> <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	<b>0.</b>

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature *Spencer Gustaf* Title RSM McGLADREY, Inc. Date 2/11/11

Plaza Centre One, Suite 400  
125 S. Dubuque Street  
Iowa City, Iowa 52240-4077  
ID #41-1944416

Form 8868 (Rev. 1-2011)

# **BYLAWS OF THE IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION**

## **ARTICLE I NAME AND PURPOSE**

Section 1. This Corporation shall be known as the Iowa City Public Library Friends Foundation is and shall be a nonprofit 501(c)(3) corporation organized pursuant to the Revised Iowa Nonprofit Corporation Act, Chapter 504 of the Code of Iowa, 2005, as Amended. It shall hereinafter be referred to as the ICPL Friends Foundation

Section 2. The purposes for which the Corporation is formed are as follows:  
The ICPL Friends Foundation is organized exclusively for charitable, scientific, literary or educational purposes within the meaning and as permitted by Sections 170c(2) and 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue Law.)

Subject to the charitable, scientific, literary and educational purposes set forth in the previous paragraph of this Article I, the ICPL Friends Foundation has the following objectives:

- (a) To support the facilities, collections, programs, services and projects of the Iowa City Public Library.
- (b) To solicit, collect, and otherwise raise money for the support of the Iowa City Public Library and its facilities, collections, programs, services and projects; and to contribute, disburse, and distribute the same or the income thereof for such purposes either directly to the Iowa City Public Library or for its direct benefit
- (c) To do all and everything suitable and proper for the accomplishment of any of the purposes, or the attainment of any of the objects, or the furtherance of any of the powers of the ICPL Friends Foundation, specifically including without limitation, the power to make donations for philanthropic, scientific, literary or educational purposes to the Iowa City Public Library
- (d) To engage in any lawful act or activity for which nonprofit corporations may be organized and conducted under the Revised Iowa Nonprofit Corporation Act, Chapter 504 of the Code of Iowa, 2005, as Amended.

Section 3. These Bylaws are for the purpose of regulating and managing the affairs of the ICPL Friends Foundation in a manner consistent with the Articles of Incorporation, the laws of the State of Iowa and the Internal Revenue Code. To the extent that there is any conflict between these Bylaws and the Articles of Incorporation, the Articles of Incorporation shall be controlling unless they are amended as therein provided

Section 4. The Board of Directors, appointed by the Corporate Members, shall manage the business of the ICPL Friends Foundation. The Directors shall exercise all such powers of the Corporation and do all lawful acts as allowed by statute and by the Articles of Incorporation.

## **ARTICLE II OFFICES**

Section 1. The principal office of the ICPL Friends Foundation shall be in the Iowa City Public Library in Iowa City, Johnson County, Iowa, or at such other location as the Board of Directors may from time to time determine. The Corporation may have such other offices as the Corporation's affairs may require from time to time.



- Section 2. The registered office and agent of the ICPL Friends Foundation, required by the Iowa Nonprofit Corporation Act to be continuously maintained in Iowa, shall be initially located as provided in the Articles of Incorporation subject to change from time to time by resolution of the Board of Directors and filing of a statement of said change as required by the Iowa Nonprofit Corporation Act

#### **ARTICLE III THE STRUCTURE OF THE CORPORATION AND THE IOWA CITY PUBLIC LIBRARY FRIENDS FOUNDATION**

- Section 1. The Corporate Membership of the ICPL Friends Foundation consists solely of the Trustees of the Iowa City Public Library. Each member of the Board of Trustees shall become a Member of the ICPL Friends Foundation Corporation concurrently with his or her becoming a member of the Board of Trustees, shall continue to be a Member of the Corporation for so long as he or she is a member of Trustees. This concurrent membership continues as long as he/she is a Trustee of the Library

- Section 2: The ICPL Friends Foundation oversees the Library's ongoing fund raising program and is actively involved in: soliciting, receiving and administering gifts of money or property to the ICPL Friends Foundation; managing the ICPL Friends Foundation's invested and endowed funds, and supporting the facilities, collections, programs, services and projects of the Iowa City Public Library

- Section 3. There shall be a paid Development Director, employed by the Iowa City Public Library, to carry out annual fundraising and special fundraising campaigns and administer the fiscal business of the ICPL Friends Foundation in accordance with the policies established by the Board of Directors, and as delegated by and under the supervision of the corporation's Members. The Development Director salary and benefits expenses will be reimbursed by the ICPL Friends Foundation to the Iowa City Public Library each year. The Development Director will be supervised by the Library Director with input from the Board of Directors. The Library Director shall consult with the Board of Directors Executive Committee on personnel issues involving the hiring, supervision and evaluation of the Development Director.

The Development Director shall be an ex-officio, non-voting member of the Board of Directors and all committees. The Development Director shall make a report at each meeting of the Board of Directors on the ongoing operations of the Development Office.

#### **ARTICLE IV CORPORATE MEETINGS**

- Section 1. Annual Meeting. An Annual Meeting of the Corporate Members shall be held during April or May of each year. Directors of the ICPL Friends Foundation shall be elected at this Annual Meeting. If for any reason the Annual Meeting of the Corporate Members is not held, or the Directors are not elected at the Annual Meeting, Directors may be elected at a special meeting held for that purpose, and it shall be the duty of the President, Vice President or Secretary of the Corporate Members upon demand of any Corporate Member entitled to vote, to call such meeting. Should none of the officers call such meeting upon demand, the Corporate Members shall have the right and power to call such meeting

- Section 2. Special Meetings. Special Corporate Member meetings may be called at any time by the President and shall be called by the President at the written request of five (5) members of the Board of Directors, or at the written request, of at least five (5) Trustees. No business shall be transacted at any special meeting of the Corporate Members except that stated in the notice of such meeting.

- Section 3. Notice of Meetings. Corporate Members will receive written notice stating the place, date and time of each annual or special meeting of members not less than ten (10) days nor more than sixty (60) days, or if notice is mailed other than first class or registered mail not less than thirty (30) days before the meeting. Notice of an annual or special meeting will include a description of any matter(s), which must be considered for approval by the members. Notice of a special meeting will include a description of the purpose(s) for which the meeting is called.

Section 4. Quorum. A two-thirds majority of the Corporate Members then in office shall be necessary to constitute a quorum to transact business. If at any Corporate Member meeting there shall be less than a quorum present, a majority of those present may adjourn the meeting, without further notice, from time to time until a quorum shall have been obtained. Corporate Members may not participate or vote by proxy in any meeting, and no proxy shall be deemed to constitute attendance for the purpose of constituting a quorum at any meeting.

Section 5. Conduct of Meeting. At all Corporate Member meetings, the President of the Board of Trustees shall act as chairperson and, in the chairperson's absence, any person appointed by the attending Corporate Members shall act as chairperson. The Secretary of the Board of Trustees shall act as Secretary or, in the Secretary's absence, any person appointed by the chairperson shall act as Secretary. Robert's Rules of Order Revised shall govern the conduct of all meetings. A majority vote of the Members when a quorum is present shall be sufficient for conducting the business of the Members except as may be otherwise provided in these Bylaws, the Articles of Incorporation or in the Iowa Nonprofit Corporation Act.

## ARTICLE V DEFINITIONS

For the purposes of these By-Laws, the following terms shall have the specified meaning:

1. "Articles of Incorporation" shall refer to the "Restated Articles of Incorporation" for the Iowa City Public Library Friends Foundation, including any amendments thereto
2. "Corporation" shall mean the Iowa City Public Library Friends Foundation, the ICPL Friends Foundation.
3. "Library" shall mean the Iowa City Public library. Library
4. "Corporate Member(s) or Member(s)" shall mean the members of the Corporation or Trustee, a person or the persons qualified under Article III, Section 1 of these Bylaws.
5. "Director(s)" shall mean a person or the persons serving as the Board of Directors of the ICPL Friends Foundation.
6. "Board of Directors" shall mean the Board of Directors of the ICPL Friends Foundation
7. "Trustee(s)" shall mean a person or the persons serving on the Board of Trustees of the Library
8. "Board of Trustees" shall mean the Board of Trustees of the Library.
9. "Fiscal year" shall refer to the ICPL Friends Foundation's fiscal year and shall be designated as July 1 through June 30.

## ARTICLE VI BOARD OF DIRECTORS

Section 1. Functions. The Board of Directors shall manage the business of the ICPL Friends Foundation. The Directors shall exercise all such powers of the Corporation and do all lawful acts as allowed by statute and by the Articles of Incorporation.

Section 2. Number, Classes, Terms.  
The Board of Directors shall consist of an odd number of not less than fifteen (15) nor more than twenty-one (21) Directors in two classes as follows.

Class 1. Trustee Directors Two (2) Directors will be appointed by the President of the Board of Trustees to serve a one-year term.

Class 2. Directors-at-Large. Thirteen (13) to nineteen (19) Directors-at-Large will be elected by the Board of Trustees from a slate of nominations presented at the Corporate Annual Meeting by the Directors Membership Committee. The Directors-at-Large will serve a term of three years. No Director elected shall serve more than two consecutive full three-year terms. The terms of the Directors-at-Large shall be staggered so that approximately one-third of the total number of Directors are elected each year.

The only Director that may serve more than six (6) years as a Director is the Past-President. The Past-President may serve one additional year for a total of seven (7) years as a Director.

Section 3     Vacancies. Vacancies arising during the term of Directors-at-Large shall be filled by a vote of the Board of Directors until such time as the Board of Trustees can act to appoint the Director. A Director-at-Large elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office

Section 4     Absences Any Director who is absent without good cause at any three (3) consecutive meetings of the Board of Directors within a single fiscal year is deemed to have resigned. In such case, the Board of Directors will advise that Director of this provision and give warning that the Director will be terminated unless a satisfactory solution is agreed upon by the Board and the Director

Section 5     Resignation, Removal and Death A Director may resign at any time by giving written notice to the President or Secretary. If undated, the resignation shall take effect upon actual receipt by the President or Secretary. An incumbent Director who dies shall be deemed to have resigned. A Director may be removed with or without cause by affirmative majority votes of the Board of Directors and Corporate Members

Section 6     Development Director. The provisions of Section 2 of this Article VI notwithstanding, the Development Director shall serve as a permanent director of the Library Friends Foundation in a non-voting capacity.

## **ARTICLE VII   MEETINGS OF THE BOARD OF DIRECTORS**

Section 1     Annual Meeting An annual meeting of the Board of Directors to be held for the purpose of electing officers and for the transaction of such business as may come before the meeting will be designated as the last meeting of the fiscal year.

Section 2     Regular Meetings. Regular meetings of the Directors may, with the exception of the annual meeting to elect officers, be held at such a time and place as Directors shall determine. At a minimum, the Board of Directors shall meet at least once in each calendar quarter.

Section 3     Special Meetings. The President may call special meetings of the Board of Directors. The President and/or the Secretary will also call a special meeting upon the written request of three (3) or more Directors.

Section 4.     Notice of Meetings. Notices of regular meetings are not required. Special meetings may be called as above on one day's (1) notice to each Director, either personally, by mail, fax, email or telephone. Every notice shall state the date, time, and place of the meeting and the purpose for which the meeting is called. No business other than that stated in the notice shall be transacted at said meeting unless by unanimous consent of all Directors present at the meeting.

Section 5. Quorum and Voting A simple majority of the Directors shall constitute a quorum for the transaction of business, and the action of the majority of Directors present at any meeting at which there is a quorum shall be deemed the action of the Board of Directors, except as may otherwise specifically be provided by statute, these Bylaws, or the Articles of Incorporation. If a quorum is not present at any meeting of the Directors, the Directors present may adjourn until such time as a quorum shall be present. Vacancies and unfilled Directorships shall not be counted in determining the total number of Board of Directors or a quorum.

Each Director, regardless of classification, shall have one (1) vote, with the exception of the Development Director who has no vote.

Section 6. Procedural Rules. Robert's Rules of Order Revised shall govern proceedings of all meetings. At all meetings, the President or, in the President's absence, the President-elect, shall act as chairperson.

A Development Office staff person will take minutes of the meetings. The Development Office shall keep, as a permanent record, copies of all minutes, including documents attached to the minutes by Board action.

Section 7. Action without Meeting. Unless otherwise restricted by the Articles of Incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors, or of any committees thereof, may be taken without a meeting if a written consent thereto is signed by all Directors or members of such committees, as the case may be, and such written consent is filed with the minutes of the proceedings of the Board of Directors. Such action shall be effective on the date on which the last signature is placed on the written consent or such early effective date as set forth therein.

#### ARTICLE VIII OFFICERS

Section 1. Officers. The officers of the Board of Directors will be President, President-elect, Past-President, Secretary, and Treasurer. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board of Directors. There shall be a paid Development Director employed by the Library to work with the Board of Directors.

Section 2. Election and Term of Office. Each officer shall hold office for a term of one year or as specified by the Board of Directors. The election of officers shall be held at the annual meeting by vote on a slate of nominations submitted by the Membership Committee. Each officer shall hold office from July 1 through June 30, or until his or her successor is duly elected and qualified.

Section 3. Resignations, Removal and Vacancies. Any officer elected or appointed by the Board of Directors may be removed without cause at any time by the affirmative vote of a majority of Directors. Any officer may resign at any time by giving written notice to the President or the Secretary. The Board of Directors shall fill any vacancy occurring in any office.

Section 4. Duties of Officers. In addition to the following listed actions, each officer shall do such other acts as may be directed and authorized by the Board of Directors.

#### President

- a. Shall preside at meetings of the Board of Directors;
- b. Shall be the spokesperson for the Board of Directors,
- c. Shall be the representative to the Trustees;
- d. Shall be a member ex-officio, with right to vote, of all committees;
- e. Shall see that all orders and resolutions of the Board of Directors are carried out;
- f. Shall make reports to the Board of Directors and the Corporate Members;
- g. Shall appoint all committee and committee chairpersons.
- h. Shall perform such other duties as are necessarily incident to his/her office or are properly required of him/her by the Board of Directors, Iowa law, the Articles of Incorporation, or these Bylaws.

#### President-elect

- a. Shall perform such duties as are necessarily incident to his/her office or are properly required of him/her by the Board of Directors;
- b. Shall, in the absence of the President, perform the duties and exercise the powers of the President.

#### Past-President

- a. Shall, in the absence of the President and President-elect, perform the duties and exercise the powers of the President.

#### Secretary

- a. Shall be responsible for the meeting minutes.
- b. Shall make such reports and perform such duties as are necessarily incident to his/her office or are properly required of him/her by the Board of Directors.

#### Treasurer

- a. Shall make a report of the financial conditions of the Corporation at all meetings of the Directors;
- b. Shall make a report of the financial conditions of the Corporation at any time when called on by the President to do so;
- c. Shall make other such other reports in the manner approved and prescribed by the Board of Directors;
- d. Upon the written request of three (3) or more Directors shall perform such other duties as are necessarily incident to his/her office or are properly required of him/her by the Board of Directors.
- e. Shall be CHAIRPERSON of the Finance Committee, with right to vote

#### Development Director

- a. Shall manage and direct the administrative activities of the ICPL Friends Foundation, all in accordance with the structure, budgets and policies established by the Board of Directors.
- b. Carry out the policies and programs established by the Board of Directors.
- c. Employ such full-time and part-time staff and consultants as are appropriate to carry out the policies and programs established by the Board of Directors.
- d. Be in charge of the day-to-day operations of those policies and programs.
- e. Perform such other duties as may be assigned from time to time by the Board of Directors

### Section 5

Executive Committee. The Executive Committee is comprised of the officers of the Board of Directors, other committee chairs and the Library Director. The Library Director is a non-voting member of this committee.

- a. The Committee shall from time to time, either directly or by ad-hoc committee oversee the review of the Bylaws and Articles of Incorporation;

assist in development of annual budgets; assist in developmental, organizational, financial, and service plans, including long-range goals and objectives, and such other functions as the Board of Directors may authorize and direct.

- b The Executive Committee shall consult with the Library Director on personnel issues involving the hiring, evaluation, and supervision of the Development Director
- c The President shall chair the committee. When the Board of Directors is not in session, all of the powers vested in the Board may be exercised by the Executive Committee, with the exception of:
  - 1 The power to remove members of, or fill vacancies in, the Board;
  - 2. The power to make, alter, or repeal the Articles of Incorporation or Bylaws of the ICPL Friends Foundation,
  - 3 The power to adopt or recommend to the members a plan of merger or consolidation;
  - 4 The power to sell, lease, exchange, or make other disposition of all or substantially all of the property or assets of the ICPL Friends Foundation or to effect a voluntary dissolution of the ICPL Friends Foundation or a revocation therefor.
  - 5. The power to approve budgets, and any other powers, which may be expressly or specifically withheld by resolution of the Board of Directors.
- d The Executive Committee shall keep a written record of all its activities. The designation of an Executive Committee and the delegation to it of authority shall not operate to relieve the Board of Directors, or any individual Director, or any responsibility imposed by law

## ARTICLE IX STANDING COMMITTEES

Section 1 Committees. The Board of Directors will have the following standing committees: Executive Committee (see Article VIII, Section 5), Finance Committee, Membership Committee and such other committees as become necessary. The President shall appoint all committees and committee chairpersons at the annual meeting of the Board of Directors and as vacancies occur, unless otherwise stated. The appointments will be made from among the Board of Directors and such other persons as may be interested in the mission of the committee and the purpose of the ICPL Friends Foundation. A meeting of any committee may be called by the Chairperson or any three members of the committee for the purpose(s) stated in the meeting notice which shall specify the date, time and place of the committee meeting. The quorum necessary for the transaction of business at any committee meeting shall be a majority. The Development Director is expected to attend as many committee meetings as possible

Finance Committee. At the direction and subject to the approval of the Board of Directors, the Finance Committee shall supervise the management of all funds of the ICPL Friends Foundation, develop investment and fund policy; monitor investments; together with the Development Director, develop, review and recommend the annual ICPL Friends Foundation budget and level of expenditures for the benefit of the Library. The Treasurer will be Chairperson, with right to vote, of the Finance Committee. The Finance Committee shall assign a member to keep a written record of all its activities.

Membership Committee. At the direction and subject to the approval of the Board of Directors, the Membership Committee shall recruit and recommend the names and persons to be nominated for election as Directors-at-Large and as Officers of the Board of Directors. The committee will also focus on overall

organization and board effectiveness. The Membership Committee shall assign a member to keep a written record of all its activities. The Membership Committee shall present written notice of Director-at-Large nominees to Corporate Members as required in Article IX, Section 3 of these Bylaws, not less than ten (10) days nor more than sixty (60) days, or if notice is mailed other than first class or registered mail not less than thirty (30) days, before the annual Corporate meeting.

## **ARTICLE X      OPERATIONAL COMMITTEES**

Section 1.      Committees. The Board of Directors will have the following operational committees. The Book End Committee and Fundraising Committee, and such other committees as become necessary. Unless otherwise stated, the President will make the committee appointments at the annual meeting of the Board of Directors and as vacancies occur. The appointments will be made from among the Board of Directors and such other persons as may be interested in the mission of the committee and the purpose of the ICPL Friends Foundation.

The Book End Committee. At the direction and subject to the approval of the Board of Directors, The Book End Committee shall supervise the management of The Book End, a used bookstore, or any similar sale venue sponsored by ICPL Friends Foundation and staffed by volunteers for the benefit of the Library. Committee members shall make recommendations for operation of The Book End including recruitment, training and management of volunteers, hours, prices, special sales, advertising, and budgeting and disbursement of funds. In cooperation with the Development Office Book Sorter, it shall solicit, select and manage merchandise. Committee members will serve no more than two consecutive full three-year terms. The Book End Committee shall assign a member to keep a written record of all its activities.

Fundraising Committee. At the direction and subject to the approval of the Board of Directors, the Fundraising Committee shall supervise the management of all fundraising activities; including but not limited to solicitation of gifts and contributions for the Annual and the invested funds, special events and activities designed to generate interest in potential contributors in making gifts for the enhancement and benefit of the collections, programs and services of the Library. The Fundraising Committee shall assign a member to keep a written record of all its activities.

## **ARTICLE XI      AD-HOC COMMITTEES**

The President may appoint such other committees as become necessary.

## **ARTICLE XII      COMPENSATION and CONFLICTS OF INTEREST**

All Corporate Members, Directors, committee members, and employees of the Corporation shall refrain from any action which constitutes a conflict of interest regarding their service to the Corporation. The corporation does not afford pecuniary gain, directly, incidentally, or otherwise, to its Corporate Members, Directors, chairpersons or committee members.

### **ARTICLE XIII FUNDS MANAGEMENT**

- Section 1. All Corporation funds, except invested funds, may be deposited with the City of Iowa City or in a local insured financial institution, unless otherwise directed by resolution of the Board of Directors.
- Section 2. The Development Director or the Library Director may direct payments to be made from Corporation funds so long as such direction is consistent with the operating budgets, policies, or other approved expenditures of the Board of Directors.
- Section 3. Upon prior approval by the Board of Directors, invested funds may be deposited with a third party manager, accountable to the Board of Directors, for management of such funds consistent with the Corporation investment policy.
- Section 4. Funds may be distributed to the Library after prior approval of, and as authorized by, resolution of the Board of Directors.

### **ARTICLE XIII AMENDMENTS**

These Bylaws may be amended, altered, or replaced, and new Bylaws may be adopted, by the Board of Directors at any regular or special meeting at which a quorum is present by a vote of two-thirds of the Directors present, provided not less than ten (10) days advance written notice of the proposed changes is given to all Directors. It is further provided that any amendments to Articles III, IV and V shall first be approved by the Corporation Members at any meeting by a 2/3rds vote of all the Members

Approved September 6, 2006

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Secretary, Board of Directors  
Iowa City Public Library Friends Foundation

Revised May 26, 2004  
Revised September 6, 2006  
Revised June 3, 2009  
Revised April 14, 2010