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Form **990-EZ****Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**2010**Department of the Treasury
Internal Revenue Service

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection**A** For the 2010 calendar year, or tax year beginning **JANUARY 01**, 2010, and ending **DECEMBER 31**, 2010

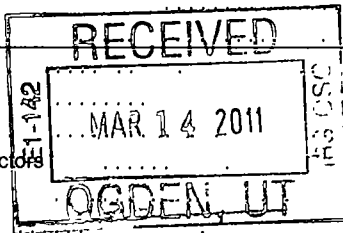
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Friends of the Public Library of Youngstown &		D Employer identification number 20-0371526
	Number & street (or P.O. box, if mail is not delivered to street address) Room/suite 305 Wick Avenue		E Telephone number (330) 758-6400
	City or town, state or country, and ZIP + 4 Youngstown OH 44503		F Group Exemption Number ... ►
	G Accounting Method ☒ Cash ☐ Accrual Other (specify) ►		
H Check ☒ if organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)			
I Website: ► N/A			
J Tax-exempt status (check only one) -- ☒ 501(c)(3) ☐ 501(c)() (insert no) ☐ 4947(a)(1) or ☐ 527			
K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.			

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 50,286

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	50,082
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	204
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)	6b	
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	50,286	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	18,610
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	450
	14	Occupancy, rent, utilities, and maintenance	14	14,235
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	7,325
	17	Total expenses. Add lines 10 through 16	17	40,620
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,666
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	34,873
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	44,539

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2010)

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Check if the organization used Schedule O to respond to any question in this Part II

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a _____		
b Gross receipts, included on line 9, for public use of club facilities 39b _____		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ NONE		
42a The organization's books are in care of ▶ See attachment #2 Telephone no ▶ _____		
Located at ▶ _____ ZIP + 4 ▶ _____		
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)?	Yes	No
If "Yes," enter the name of the foreign country ▶ _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes" enter the name of the foreign country. ▶ _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		X

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ (see instructions)	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000

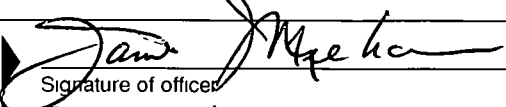
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

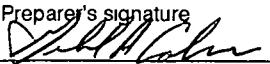
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ☐ Yes ☒ No

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

Sign Here		3/7/2011
	Signature of officer James Meehan Type or print name and title	Date President

Paid Preparer Use Only	Print/Type preparer's name GERALD A. COLANERI	Preparer's signature 	Date 03-02-2011	Check ☒ if self-employed	PTIN P01280067
	Firm's name GAC Business Services			Firm's EIN 30-0239117	
	Firm's address 166 West Wood St Lowellville OH 44436			Phone no 330-536-6373	

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

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 1: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2010 or tax period beginning 01-01-2010, and ending 12-31-2010			
Name of Organization Friends of the Public Library of Youngstown & Mahoning			Employer Identification Number 20-0371526	
(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
James Meehan 2548 Timothy Knoll Poland, OH 44514	President 5.00	0	0	0
Rocco Cickelli, CPA, MBA 100 Federal Plaza East, Suite 514 Youngstown, OH 44503	Treasurer 5.00	0	0	0

990 BOOKS ARE IN CARE OF

Attachment 2 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2010 or tax period beginning 01-01, and ending 12-31-2010
Name of Organization Friends of the Public Library of Youngstown & Mahoning	Employer Identification Number 20-0371526

Part V - Line 42a

Individual Name Rocco Cickelli, CPA, MBA
or
Business Name

Street Address 100 Federal Plaza East, Suite 514

U S Address

Zip code 44503 City Youngstown State OH

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (330) 747-1903

Fax Number (330) 747-5805

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2010

Attachment
Sequence No 67

Name(s) shown on return

Friends of the Public Library

Business or activity to which this form relates

FOR FORM 990-EZ LINE 14

Identifying number

20-0371526

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (busn use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

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

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	210
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B -- Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C -- Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	210
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2010)

2010 DETAIL STATEMENTS

Friends of the Public Library
20-0371526

Page 1

STATEMENT #1 - Printing, publication, postage (990 EZ PG 1 Line 15)

Postage

TOTAL CARRIED TO 990 EZ PG 1 Line 15

STATEMENT #2 - Contributions, gifts, grants (EZ1 PF1 Line 1)

Operating Receipts/Revenue..... 50,082

TOTAL CARRIED TO EZ1 PF1 Line 1..... 50,082

STATEMENT #3 - Investment Income (990-EZ PG 1 Line 4)

Interest Income..... 204

TOTAL CARRIED TO 990-EZ PG 1 Line 4..... 204

STATEMENT #4 - Professional Fees (990-EZ PG 1 Line 13)

GAC Business Services - Tax Preparation..... 450

TOTAL CARRIED TO 990-EZ PG 1 Line 13..... 450

STATEMENT #5 - Occupancy, Rent, Utilities (990-EZ PG 1 Line 14)

Rent..... 10,500

Telephone..... 670

Cleaning Expenses..... 2,855

TOTAL CARRIED TO 990-EZ PG 1 Line 14..... 14,025

STATEMENT #6 - Beginning of Year - Cash (990-EZ PG 1 Line 22)

Cash, Savings, and Investments..... 34,873

TOTAL CARRIED TO 990-EZ PG 1 Line 22..... 34,873

STATEMENT #7 - End of Year - Cash (990-EZ PG 1 Line 22)

Cash, Savings, and Investments..... 45,503

TOTAL CARRIED TO 990-EZ PG 1 Line 22..... 45,503

2010 DETAIL STATEMENTS

Friends of the Public Library

20-0371526

Page 2

STATEMENT #8 - ()

Gift Items to Resell.....	1,619
Sales Tax.....	4,140
Office Supplies.....	467
Advertising.....	522
Insurance.....	187
Dues.....	105
Bank and Credit Card Fees.....	285

TOTAL CARRIED TO	7,325
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STATEMENT #9 - ()

Library Levy.....	5,000
Bill Gates Foundation Grant Program.....	5,000
Program Service Expenses.....	8,610

TOTAL CARRIED TO	18,610
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990 - 2010 ADDITIONAL DETAIL STATEMENTS

Friends of the Public Library of Youngstown & Ma
20-0371526

FORM 990-EZ PG 1 LINE 14 ADDITIONAL DETAILS

FORM 4562

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