The Friends of the Mount Pleasant Public Library (MPPL) is an organization formed to promote the growth, development, and use of the MPPL. To further these ends, the Friends raises funds on behalf of MPPL and distributes the money it raises to the Library to help improve its facilities and services to the community.

As the Friends is a fund-raising organization affiliated with the MPPL both in its name and by its use of the Library's facilities, the MPPL has a vital interest and obligation to ensure that the Friends is a legitimate non-profit organization, registered with New York State and with the IRS as a 501c3 organization and adhering to all the requirements associated with 501c3 status. Our counsel has advised that if the Friends organization cannot demonstrate that it has met these requirements, the MPPL should withdraw its recognition of the organization and dis-allow its use of the Library facility.

Going forward, the Board of the MPPL has established the following policy for Friends or other affiliated organizations who wish to be recognized by the Library and to use Library facilities in that capacity:

- The organization must be registered with New York State
- The organization must obtain 501c3 status and a tax identification number
- The organization must file annual IRS 990 tax returns
- To comply with the law and in the interests of transparency, the organization must maintain records of its operations, including minutes of all meetings, by-laws, financial statements, financial reports, and organizational documents
- The organization must produce formal quarterly financial reports
- The organization must share minutes, by-laws, financial reports, and other organizational documents with the Library Board within thirty days of their creation or of the meeting date
- The Board reserves the right to withdraw its recognition of an affiliated organization that does not comply with this policy or meet the requirements for a 501c3 organization

Compliance with the policy is understood to mean compliance in a timely manner and to the satisfaction of the MPPL's attorney.

Approved by the Library Board of Trustees,
July 18, 2013