



Friends News and Notes

Friends of Libraries Section — A Network of Library Advocates in New York State

www.nyla.org/Friends

Volume 11, #5 -- September 2026

2026 FLS Casey Award Announced

The FLS Executive Board is pleased to announce that the 2026 FLS Daniel W. Casey Library Advocacy Award recipient is **Linda Salomons**, President of the Friends of the Vestal Public Library (Four County Library System).

In addition, the Casey Award Committee selected two nominees to receive an "Honorable Mention" certificate, recognizing these individuals for their unfailing, long-term volunteerism and dedication to their libraries. Certificates were presented to **Jean LaPorta**, President, Friends of the Gloversville Public Library (Mohawk Valley Library System) and **Peter Blackwood**, Treasurer, Friends of Wood Library, Canandaigua (OWWL Library System).

An entire team of nominators, headed by Vestal Library Director Michael Herman, assembled the documentation to support Linda's nomination. The group included Becky Pineau, Library Collections Team Lead Clerk; Debbie Barrett, Library Trustee Liaison; Judy Romani, Friends Leadership Team; and Mary Ann Karre, Library Trustee.

Linda's involvement to revitalize a new Friends group began in June 2024. The accomplishments in two years of dedicated effort are fairly staggering in their impact on the library and its community. Read more about the VPL Friends on their webpage (www.vestalpubliclibrary.org/friends-of-the-library) and their Facebook page (www.facebook.com/profile.php?id=61562071195313).

Linda was lauded for "generating a community" for the library and working to make the Friends "a third partner" with the trustees and library staff. We feel lucky that the FLS meet-up this year was in Vestal where we could see firsthand the changes that Linda's dedicated team have brought about in such a short period of time.

The nomination outlined how, in the spirit of collaboration, Linda has the knack to bring together dedicated volunteers from the community, library staff, and

~ continued on [page 5](#) ~

Libraries Because *Friends-Themed Preview* NYLA 2026 Conference

FLS works with Friends and friends to ensure dynamic programming on topics of interest for Friends, volunteers, library staff, and trustees.

We look forward to seeing you in Saratoga Springs in November to explore these and other topics at the NYLA conference!

Here's this year's line-up:

FLS Showcase: Spotlight on Friends!

Friday, Nov 6, 8:30 am – 9:45 am

How Cooperative Fundraising Saved a Library

Friday, Nov 6, 8:30 am – 9:45 am

Wild Card with the Friends of the Library

Friday, Nov 6, 2:15 pm – 3:30 pm

Fundraising Without Book Sales

Saturday, Nov 7, 9:30 am – 10:45 am

Revitalizing Your Friends Group: Finding What Works!

Saturday, Nov 7, 11:00 am – 12:15 pm

See program details starting on page 3. To access the conference app with schedule and speaker details, click [here](#) or go to the www.nyla.org > Events > Conference Schedule. You'll find special events, meetings, trade show hours, and more.



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FLS creates a network to connect and inspire Friends groups in all types of libraries to support the New York library community.

FLS, a unit of NYLA, embraces and promotes diversity and inclusion in all their forms.

A Message from FLS President Meg Van Patten

"Books, blankets, and autumn vibes." – Anonymous

Autumn is upon us, and the cooler weather is an invitation to curl up with a warm blanket, a great book and a cup of warm tea, coffee or cocoa. Enjoy the beauty of the season as the fall colors come to light.

It is also the time to celebrate Friends during National Friends of Libraries Week from October 18th to the 24th. Let your light shine and show folks the great things you do in support of libraries. Invite the community to celebrate with you. See the article below for more NFOLW ideas.

In autumn, most Friends groups are also gearing up for a new year with all kinds of great activities to support their local library. Now is a great time to register for the upcoming conference. I invite you to join us in the beautiful city of Saratoga Springs. A number of strong programs have been developed to provide inspirational and doable ideas when one returns back home. By meeting other library supporters from across New York State, you will also have the opportunity to share all the great ideas that have worked for your Friends group as well as discover what worked at other libraries. Learn more about the sessions beginning on page 3 in this newsletter. Many FLS members and other

Friends have worked hard to prepare sessions that will inspire. I would like to express my appreciation for their efforts.

I am looking forward to meeting folks at the conference in Saratoga Springs. I wish you a wonderful fall season.

Sincerely,



Editor's Note: FLS sends its best wishes to our President, Meg Van Patten, who has just had knee replacement surgery. She is now home, post surgery and spending time in physical rehab. We wish her a full and speedy recovery - and look forward to seeing her at the NYLA annual conference in Saratoga Springs in November.

Celebrating National Friends of Libraries Week - October 18–24, 2026

by Paulette Quinn, NFOLW Coordinator

National Friends of Libraries Week (NFOLW) offers an opportunity to:

- ✓ Promote Friends organizations within the community
- ✓ Encourage volunteers and supporters to become members
- ✓ Raise awareness of the contributions Friends groups make to their libraries

This year's NFOLW is October 18–24, 2026. Kudos to those groups whose planning is well underway. Remember to be sure to include plans for sharing details and photos of your 2026 activities! See [page 6](#).

Still need ideas for your celebration?

- Visit [National Friends of Libraries Week | United for Libraries](#) where you will find celebration ideas for Friends groups and libraries. A free webinar, Making the Most of National Friends of Libraries Week with Minnesota Association of Library Friends (MALF), is available on YouTube. Additional resources are available for ALA members.
- The March 2024 issue of FLS News and Notes newsletter includes extensive notes from the FLS Connections program, "Making the Most of National Friends of Libraries Week," a program presented by Jillian

Wentworth from United for Libraries, that included an overview of ideas and activities for NFOLW. FLS members can access newsletter archives at [Friends of Libraries Section | Newsletter](#).

- Last year, Friends groups across the country shared activities celebrating the 20th anniversary of NFOLW. Examples of the 2025 celebrations can be found at [Celebrating the 20th Anniversary of National Friends of Libraries Week - United for Libraries News & Updates](#).

Whatever your group plans, please remember to share your 2026 NFOLW activities. Let us know what you did - we look forward to hearing about your group's celebrations and events. Please email us at FLS.nyla@yahoo.com. Your experience may inspire another Friends group's next great idea.

Friends helping Friends
- and ultimately,
helping libraries -
it's what we do!





Libraries Because NYLA 2026 Conference, November 3 - 7 Saratoga Hilton and City Center Saratoga Springs NY Opportunities for Friends

Have you signed up for the conference yet? Online registration closes on October 9th. You will also be able to register, at an increased rate, onsite. You can find [registration information](#) on the NYLA website.

There is a wide selection of Friends-themed programming throughout the conference with the bulk of the programs taking place on Friday and Saturday. The full schedule can be found at <https://www.nyla.org/conference-schedule>. You can also find a complete listing of Friends programming in

the July-August issue of Friends News and Notes. That newsletter will be found in the archives once this newsletter is posted. Go to Archived Newsletters at <https://www.nyla.org/friends-of-libraries-section---newsletter>

Don't forget to check out all of the optional events like luncheons, breakfasts, the awards reception, and much more. And be sure to visit the trade show. FLS will have a booth. Stop by and visit with FLS Board members and other library supporters. You might even win a prize!

Conference Programming for Friends

Friday | November 6th

The FLS Showcase: Spotlight on Friends!

8:30-9:45 am

Presenters:

Aaron Lauber, President
Friends of Ballston Community Public Library
Diane Wilkinson, President
Friends of the Schenectady County Public Library
Bryana Wachowicz, Head of Youth Services Department
Guilderland Public Library
Lisa C. Wemett, Coordinator for Professional Development
Friends of Libraries Section

Learning Objectives:

By the end of the session, participants will be able to:

1. describe the importance of community volunteers and library staff developing solid working relationships to complete projects benefiting the library
2. prepare a pitch to their Friends organization to replicate initiatives from our speakers that will meet the needs and interests of their home library's community
3. design an activity or initiative which will have a positive impact on library patrons

How Cooperative Fundraising Saved a Library

8:30-9:45 am

Presenters:

Barbara Auerbach, President
Friends of the Cairo Public Library
Corinne Tatavitto, Director
Cairo Public Library

Learning Objectives:

By the end of the session, participants will be able to:

1. discover ways for a Friends' Group to work collaboratively with Library Administration
2. brainstorm new ways to fundraise for public libraries
3. discover how fundraising cannot only help libraries, but also bring a community together

Wild Card with the Friends of the Library

2:15-3:30 pm

Presenters:

Wilma Jozwiak, Co-President
Friends of the Clifton Park-Halfmoon Public Library
Lori Farrell, President
Sand Lake Town Library Friends
Lisa C. Wemett, Coordinator for Professional Development
Friends of Libraries Section

Learning Objectives:

By the end of the session, participants will be able to:

1. analyze their Friends group's organizational structure to ensure careful oversight of their library support group
2. determine how volunteer engagement, clear communications, and standard operating procedures all factor into the organization's success
3. adapt one of several leadership models that can best provide for volunteer management and a workable succession plan for the Friends

Saturday | November 7th

Fundraising Without Book Sales

9:30-10:45 am

Presenters:

Mary Service, President
Friends of Bethlehem Public Library
Julie Ruhren, President
Friends of the Voorheesville Public Library
Clint Rickards
Friends of the East Greenbush Community Library
Geoffrey Kirkpatrick, Director
Bethlehem Public Library

Learning Objectives:

By the end of the session, participants will be able to:

1. identify at least three alternative fundraising strategies

~ continued on [page 4](#) ~

FLS Showcase: Spotlight on Friends!

Friday, November 6 | 8:30 a.m. – 9:45 a.m.
Phila Room, Saratoga Hilton

We won't say run but do walk briskly and be bright and early to secure a seat in the Phila Room! Our "spotlight" will turn on promptly at 8:30 a.m. to showcase Friends groups in the Town of Ballston and Schenectady. You'll also be excited to learn how your volunteers can work with library staff members to create StoryWalks® in your community. Each of our speakers will get their moment to step up to the footlights and share their ideas.

We look forward to hearing from President Aaron Lauber of the Friends of Ballston Community Public Library about their group's outreach efforts. You'll see the Friends in parades, tabling at community festivals, and showing up whenever and wherever they can talk about the library and share their enthusiasm with their neighbors in Burnt Hills. "Membership-raising" is a close second to fundraising, especially when groups work to get those new members involved in advocacy and in raising awareness about the library's collections and services.

President Diane Wilkinson will share how the Community Outreach Committee of the Friends of the Schenectady County Public Library have partnered with schools, nursing homes, women's shelters, the county jail, and other local organizations to get books into the hands of those who truly need them. They've set up a "Little Library" at the school district's registration office where new families register their children for school. With signage urging "If you love it, take it!" families are encouraged to choose books to take home at no cost. The Friends generosity is making a meaningful difference for community literacy and have donated over

5,000 books during the past three years.



Bryana Wachowicz has been the Head of the Youth Services Department at the Guilderland Public Library for the past three years. With her previous experience in teen services and events planning, Bryana sees StoryWalk® projects as a great way to attract families and promote reading together, combining the benefits of physical activity, time outdoors in nature, literacy, and family time. Friends groups could underwrite the costs of a

StoryWalk® installation, but volunteers also might help with upkeep, installing new book titles, or monitoring the use of the trail. You could even develop a portable StoryWalk® kit that could travel to community festivals to garner attention for the library. These projects are very replicable for libraries of all sizes.

The audience will have a chance to interact informally with our speakers one-on-one and get details on their best ideas. Great things are happening in our multi-talented volunteer groups that support libraries of all sizes all across New York. Join us and get energized to guide your Friends group to participate in their own attention-getting events! Hope to see you in Saratoga Springs!

Conference Programming for Friends, Saturday | November 7th continued from [page 3](#)

Fundraising Without Book Sales, continued

Learning Objectives:

By the end of the session, participants will be able to:

2. compare key elements of successful Friends group fundraising initiatives
3. develop a preliminary plan for a fundraising initiative

Revitalizing Your Friends Group: Finding What Works!

11:00 AM – 12:15 PM

Presenters:

Joe Harbeson, Secretary
Friends of Crestwood Library

Z Baird, Branch Administrator

Crestwood Library, Yonkers Public Library

Learning Objectives:

By the end of the session, participants will be able to:

1. identify key individuals from their community for leadership of their Friends group with talents that the group needs
2. state steps they need to take to maximize community support
3. develop goals for their Friends group that support their Library's Mission in creative ways

members of the Board of Trustees who all participate side-by-side in a wide range of initiatives. With a remarkable infusion of energy and creative approaches, Linda has led a team of volunteers to accomplish huge changes for the library in two brief years.

By maintaining open lines of communication through a Board Liaison and incorporating request lists from the library's staff into the organization's planning, she has instilled pride and ownership in the Vestal Public Library. The nomination packet stated, "Everyone who meets Linda agrees: Linda is a force for change, a tireless advocate, an indomitable worker, and a source of inspiration. She leads with enthusiasm and purpose, ensuring that each effort is well-organized and impactful." High praise indeed!



Linda Salomons, Friends president (right) and Friends volunteer Donna Domenico (left) tabling and selling used books at a Vestal Public Library Artisan Fair.

Congratulations to Linda and to the Friends of the Vestal Public Library! Linda will receive a plaque honoring her achievement at a celebratory reception hosted by the Board of Trustees of the Vestal Public Library during National Friends of Libraries Week.

Rather than just itemizing the wide-ranging projects of this group, in our next newsletter we will be highlighting the many initiatives Linda spearheaded with the help of the revitalized Friends of the Vestal Public Library. We think you'll be inspired when you consider the work of these volunteers, with new ways to approach supporters, interact with the community, and provide much-needed financial assistance for the library.

Extending the Lifecycle of Books



The [Sustainable Libraries Initiative](#) empowers library leaders to advance environmentally sound, socially equitable, and economically feasible practices to intentionally address climate change, helping to co-create thriving communities. The SLI is designed to offer tools and resources that library staff and

governing bodies need to incorporate the principle of sustainability in their work.

Community volunteers and Friends of the Library can both support and participate in these efforts, applying sustainable thinking to day-to-day operations, policies, and partnerships. SLI has just posted a new resource, [Extending the Lifecycle of Books: Waste Management Strategies](#), addressing the common challenge of what to do with unwanted materials after weeding. These strategies can certainly be extended to responsibly handling unusable donations and remainders from book sales.

The resource page is set up to first make suggestions of how to be proactive, by donating the books, selling them, or even repurposing them. There are nine vendors listed that accept unwanted books from libraries for proper recycling or redistribution. Each vendor is described, with their services outlined, and the company's name is a hotlink directly to the vendor's webpage. Note that some vendors are regional (Massachusetts, Chicago, New York City) because SLI is a national program.

The Friends of Libraries Section contributed two resources to this page, both our **Toolkit about Friends of the Library and Sustainability** and a handout, "Book Sales: Donations and Remainders." The Toolkit provides a basic introduction to sustainability and the many ways library support groups can help their libraries and communities. Examples are clustered under the headings of book sales, bookstores, and literacy efforts; library collections and services; outreach and partnerships; and recycling efforts.

SLI is looking for additional resources and has included a form where you can suggest other ideas if your Friends do something different with unsold materials from your sales or utilize another book recycling vendor. Please share your ideas by clicking in the Suggest a Resource box at the top of the webpage.



From the FLS Inbox: Fiscal Responsibilities and A Compliance Inventory

FLS is often contacted through our Yahoo mailbox for advice related to the operation of Friends organizations. A new Friends president recently asked about financial oversight policies.

Here is some guidance on this question with two new resources from FLS on fiscal responsibilities, operational policies to review, oversight leaders should exercise on Friends finances, and compliance with regulations that govern nonprofit organizations.

Many thanks to former FLS Member At Large Matt Corey who shared the Compliance Toolkit he developed for the member libraries' trustees in the North County Library System and to Board Advisor Christopher Lund for his review of this advice.

"Financial Responsibilities and Operational Policies for Friends of the Library" outlines fiduciary

responsibilities for the Friends board, questions to guide funding decisions, organizational management and operational policies groups should consider developing (e.g., events, operating agreements/MOUs, solicitations). It also touches on audits and sales tax and lists a wide variety of resources on these topics.

"Keepin' It Compliant! Tips for Taking a Compliance Inventory" includes information on succession planning, where the organization's corporate records and Friends archives should be stored, a checklist of what should be in a board book, resources from the IRS on keeping compliant with annual reporting, and the State Charity Registration. The final points deal with advocacy. Resources from the IRS are included throughout the handout.

Both of these handouts are attached to this newsletter. We encourage you to share these with your Friends leadership for discussion at your next board meeting.

More on NFOLW:

Keep your eye on your inbox for a "Call for Submissions" from NYLA to promote what YOUR Friends group is doing to celebrate NFOLW.

Here's a NYLA Facebook post from last year's celebration.



<https://www.facebook.com/NYLA1890>

This box could have a story about your Friends group!

We're always looking for newsletter content and what better place could there be than for you to share ALL of the WONDERFUL things you and your group are doing at YOUR library.

It could just be captioned photos or you could include a story about your latest success story, fundraising event, or membership drive.

Capture your Facebook post as a screen snip / shot and send that to us. We'd love to highlight what Friends groups around the state are doing.

Thanks!

Just email your content to FLS.nyla@yahoo.com.



FLS Executive Board and Auxiliary Volunteers

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President: Meg Van Patten
FLS Councilor: Jerrie Grantham
Vice President/President Elect: Geoff Kirkpatrick
Board Advisor: Chris Lund
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Continuing Education Committee: Geoff Kirkpatrick
Governance: Meg Van Patten
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FLS Auxiliary Volunteers

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FLS Enos Scholarship Coordinator: Terry Mulee
Coordinator for Professional Development:
Lisa C. Wemett
Coordinator of FLS Trade Show Booth: Jen Allen
Coordinator on Friends Councils: Jim Foster
Marketing Coordinator: Meg Sgombick
Nominating Committee Chair: Chris Lund
NFOLW Coordinator: Paulette Quinn
Regional Workshop Trainers:
Joyce Laiosa
Lisa C. Wemett

Contact us anytime at FLS.nyla@yahoo.com
Visit the Friends of Libraries Section at
www.nyla.org/Friends

FLS is not publishing email addresses in an attempt to eliminate phishing scams. Please use the NYLA Membership Directory to find contact information or use the FLS email. Please indicate your email recipient. We apologize for any inconvenience.

Save the Date: FLS Annual Membership Meeting

Mark your calendars now so you'll be able to join us on Wednesday, November 18th at 7:00 PM for the FLS Annual Membership Meeting via Zoom. A call to meeting will be issued in October.

It's a good opportunity to look back at all that the Section has accomplished throughout the year. We'll also have the opportunity to meet Linda Salomons, President of the Friends of the Vestal Public Library, this year's FLS Daniel W. Casey Library Advocacy Award Recipient and Marjorie Focarazzo, President of the Friends of the Chili Public Library who is this year's FLS Randall Enos Conference Scholarship recipient.

We hope you'll join us for this fun and informative evening.

Donate to the FLS Enos Conference Scholarship Fund

Please consider a donation to the FLS Randall Enos Conference Scholarship Fund to ensure this worthy scholarship well into the future.

To make a donation, log in to your existing NYLA account (or create one) at <http://www.nyla.org>. Once you have logged in, select "Make a Donation" from the Quick Links. Scroll down that page until you find the FLS Randall Enos Scholarship Fund and enter your donation amount. Then scroll to the bottom and select "next" to complete your donation. To use your credit card, select "Pay Now" and continue with your payment details. To send a check, select "Invoice Me" and complete the page. Once you receive the invoice via email, print it out and mail it to NYLA along with your check.

Thanks for your continued support of FLS and the Friends who help libraries across New York State.

This newsletter is a publication of the
Friends of Libraries Section of the New York Library Association.

Newsletter Editor: Terry Mulee
Proofreader and Contributor: Lisa C. Wemett

The current issue of Friends News and Notes is available on the FLS [Our Newsletter](#) page. Archived issues back to August of 2023 may be accessed by FLS members.

NYLA leads, educates, and advocates for the advancement of the New York library community.

Additional Resources on the following pages:

- ★ Fiscal Responsibilities
- ★ A Compliance Inventory



Friends of Libraries Section

*FLS creates a network to connect and inspire Friends groups
in all types of libraries to support the New York library community.*

www.NYLA.org/Friends

Financial Responsibilities and Operational Policies for Friends of the Library

When community members raise their hands to help with the annual book sale, accountability is probably not in the forefront of their minds. But key volunteers and officers of the Friends of the Library should expect and undertake reasonable efforts to assure that the group is operating in compliance with NYS law.

Friends organizations raise money to support their libraries. With this activity and mission, the group has accompanying fiduciary responsibilities, managing and preserving the charitable funds that will benefit the library, both in the near term and long-term. Donors and Friends supporters expect that their membership dues and other contributions will be used to benefit the library.

Whatever the size of the group, Friends leaders need to be aware of their responsibilities, take care to manage these assets properly, and ultimately, to see that the charitable purpose of the organization is carried out. Board members act as trustees of the Friend's assets. In their role as fiduciaries, individuals must exercise due diligence and oversight to ensure that the organization is well-managed and that the Friends financial situation remains sound.

Fiduciary Responsibilities

Fiduciary Duty means board members must act for the good of the organization rather than for the benefit of themselves. They need to conduct themselves according to an ethical standard above legal requirements. Certain types of information, like donor records, need to be kept confidential. A board member needs to reveal information that might be a conflict of interest in their decision-making in board matters.

Friends leaders need to be objective, responsible, honest, trustworthy, and efficient. Supporters of the group, whether dues paying members or financial donors, expect that the Friends board, Council, or steering committee will exercise reasonable care in all decision-making, honor its duties under the law, and avoid placing the organization under unnecessary risk.

Every board member needs to understand basic financial terminology and be comfortable asking questions. These volunteer leaders should not just accept but carefully review financial statements and trust that they have the capacity to recognize warning signs that might indicate a change in the overall health of the organization.

Here are some specific questions board members should ask:

- Do our activities for fundraising and community service align with our stated mission?
- Do we have sufficient reserves?
- Are our expenditures reasonable or are any specific expenses rising faster than expected?
- How does our financial activity compare to our agreed upon budget?

- In light of being a nonprofit, are our expenses appropriate?
- Do we have the appropriate checks and balances to prevent errors, fraud, and abuse?

Funding Decisions

Is there a capital campaign, a new service, or a major building renovation coming up for the library? United for Libraries: The Association of Library Trustees, Advocates, Friends and Foundations, a division of the American Library Association, briefly discusses reserve funds in their Fact Sheet #22, Guidelines for Giving. The key phrase regarding reserve funds is “the group might consider holding back 20% of one year’s typical budget to cover the costs of operations for a year or two...”

However, this national organization for Friends advises that groups divest themselves of 80% of their annual revenue each year. For every \$1,000 raised at the book sale, the Friend should donate \$800 to the library that same year, minus any operating costs.

Always remember: the funds that are in the Friends bank accounts are not the “Friends money.” Friends are actually trustees of these funds that have been raised on behalf of a specific beneficiary, the library. The Friends cannot hold back funds that the library truly needs. (See the Resources section under “Ask the Lawyer” about Friends of the Library groups reserving funds.)

Organizational Management and Operational Policies

Board members set general guidelines and standards to measure the effectiveness of organizational accomplishments. Some fiscal matters, such as the organization’s fiscal year, may be defined in the group’s by-laws. (The fiscal year may or may not run concurrently with that of the library.) A budget for the fiscal year should be approved by the Friends Board at the beginning of the year.

Appropriate policies must be in place to guide board decision-making and monitor financial activities. Some procedural decisions might include who will be authorized to make purchases and where the financial records will be kept. How frequently is the Treasurer required to make a status report? Other topics should include funding sources (e.g., book sales, bookstore and/or ongoing book sales), compliance (e.g., state sales tax payments), use of funds (e.g., programming, supplementing “extras” outside the scope of the library’s operating budget), assets and liabilities (e.g., membership dues/annual appeals, library space for storage of donations versus rental for a storage unit).

Adequate control mechanisms, such as defining financial and accounting procedures, are intended to prevent fraud. Volunteer position descriptions should ensure clarity of the responsibilities involved, whether for the group’s Treasurer or Chair of the annual book sale. Who will sign checks, handle membership dues, and count and deposit cash receipts from the book sale? Will there be an organizational credit card and how will it be used?

The Board of Directors needs to establish **policies for the organization’s operations**. These may include (but are not limited to these examples) policies on fundraising, accepting gifts, audits, confidentiality of donor records, solicitations/annual appeals, diversity, document retention, social media, marketing/branding, sponsorships, and volunteer programs coordinated by the Friends (i.e., volunteer applications, background checks, supervision, position descriptions, interviews, placement

letters, training, etc.). Some of these policies may be included in the organization's by-laws, such as a statement that the organization be required to purchase and maintain appropriate Directors and Officers ("D&O") liability insurance coverage. A conflict of interest policy is another policy that may be an addendum to the organization's by-laws, along with the statement of review of the policy and disclosures to be signed by the officers annually.

A **Memorandum of Understanding** (MOU) is a written agreement that specifies the principles and guidelines under which the various parties seek to clarify and formalize their respective roles, responsibilities, and general arrangements for working together. A cooperative relationship among the library staff, board of trustees, and the community volunteers in the Friends is critically important to the success of Friends and the library itself. But it must also be recognized that the responsibilities of these three entities (Trustees, Friends, and library administration) are truly separate and have different levels of authority. MOUs, also called operating agreements, should be jointly drafted by the library board, library director, and representatives from the Friends. It should be reviewed on a regular basis.

The receipt of donations and maintaining appropriate records for such contributions would be subject to that agreement. An MOU may contain language to state that the Friends agree that the library has the final say in accepting or declining any gifts made to the library. The library should have its own gift policy stating the types of donations the library will or will not accept. A template for an MOU is included in Stephanie Adams' answer, *Friends and Library Cooperation Agreement* (September 2020) in the "Recently Asked Questions" database. (See Resources below under "Ask the Lawyer.")

The Friends may be constrained by policies adopted by the library's Board of Trustees, such as policies governing the use of the library's meeting room or marketing and branding initiatives, including external communications to the community. Be certain the Friends Board is well informed of these library policies.

Sales Tax: Being recognized as tax-exempt under IRS Code Section 501(c)(3) allows the Friends to accept tax-deductible charitable donations. But the organization must still comply with regulations of the NYS Department of Taxation & Finance. Collecting sales tax from the person purchasing materials from the Friends may be required because the goods sold are taxable in NYS. On the NYS Department of Taxation and Finance website (<https://www.tax.ny.gov>), the following two tax bulletins will explain how your organization should register as a sales tax vendor to collect and remit sales tax, obtaining a **Certificate of Authority**:

- Do I Need to Register for Sales Tax? (TB-ST-175)
- How to Register for New York Sales Tax (TB-ST-360)

Every Friends organization should consult the following:

- NYS Publication 750: "A Guide to Sales Tax in New York State"
- NYS Publication 843: "A Guide to Sales Tax in NYS for Exempt Organizations"

Audits: In New York, a charitable organization with gross annual revenue of less than \$250,000 must file a financial statement, but it does not need to be one reviewed by an independent CPA. The following is from the Council of Nonprofits webpage which includes state-by-state laws requiring audits for nonprofits.

<https://www.councilofnonprofits.org/running-nonprofit/nonprofit-audit-guide/c/state-law-nonprofit-audit-requirements>

Solicitation and Event Policies: Topics in these policies may include how potential donors will be contacted (e.g., annual appeal, annual membership drive), maintaining records of donations and privacy of donors' personal information, and frequency and organization of fundraising events. Letters of acknowledgement to document any tax credit for which the donor may qualify should be issued by the Friends in a timely manner.

If the group determines to have a "donate now" button on their website or solicit contributions beyond their membership, the Friends may need to register with the State Attorney General's Office to receive form CHAR500. If contributions exceed \$25,000 in a year, an annual report may need to be filed. Learn more at: www.charitiesnys.com/charindex_new.html. Questions can be directed to Charities.Bureau@ag.ny.gov or by telephone, (212) 416-8401. (See also the "Ask the Lawyer" Recently Asked Questions response on charitable organization filing requirements below.)

Resources

Ask the Lawyer: The regional library resources councils across New York State have developed a partnership that retains attorney Stephanie Adams to offer their member libraries timely input on legal issues that can impact library operations and to provide general guidance, presenting an opinion for decision-making purposes. Friends of the Library groups that support libraries who are members of their regional library council may work with their library's director to submit a question. Once reviewed by the library council's director, the questions are submitted to the "Ask the Lawyer" service, which is provided at no cost to the council's member libraries.

The attorney's answers become part of the "Recently Asked Questions" portion of the WNYLRC website, <https://wnylrc.org/services/atl/raqs>. **Use the search function of the "Ask the Lawyer" database to see answers already posted.** Here are just a few of the answers relevant to Friends organizations:

These two responses from "Ask the Lawyer" are very pertinent to **effective operating agreements** and procedures to mitigate disagreements between all parties:

- Friends and Library Cooperation Agreement (provides a template for an operating agreement between the library and the Friends)

<https://wnylrc.org/raq/friends-and-library-cooperation-agreement> (September 30, 2020)

- Friends of the Library not being friendly

<https://wnylrc.org/raq/friends-library-not-being-friendly> (January 30, 2020)

These "Recently Asked Questions" about **financial responsibilities** and **fundraising** are useful:

- Fundraising in Public Libraries

<https://wnylrc.org/raq/fundraising-public-libraries> (November 28, 2023)

- Handling Funds for Friends of the Library

<https://wnylrc.org/raq/handling-funds-friends-library> (July 5, 2023)

- Policy for Collecting Donations

<https://wnylrc.org/raq/policy-collecting-donations> (July 24, 2023)

- Charitable organization filing requirements for small (under 50k) “Friends”
<https://wnylrc.org/raq/charitable-organization-filing-requirements-small-under-50k-friends> (July 3, 2023)
- Donations Solicitations for Public Libraries (donate buttons on library’s website)
<https://wnylrc.org/raq/donations-solicitations-public-libraries> (January 23, 2023)
- Insurance for Friends of the Library Groups
<https://wnylrc.org/raq/insurance-friends-library-groups> (March 21, 2024)
- Can Libraries Sell Items For Revenue?
<https://wnylrc.org/raq/can-libraries-sell-items-revenue> (January 16, 2019)
- Tackling the Complications of Selling Weeded and Donated Books
<https://wnylrc.org/raq/tackling-complications-selling-weeded-and-donated-books> (June 9, 2026)

BoardSource: “Nonprofit Fiduciary Duty + Responsibilities” (December 2, 2024).
<https://boardsource.org/resources/fiduciary-responsibilities/> (Accessed 7/19/26)

“Fundraising Guide.” Society for Nonprofits: <https://www.snpo.org/funding/index.php>
Steps and exercises to help plan fundraising strategies. This 10-point guide includes pros and cons of various fundraising methods, suggested reading lists, webliography of sources on grant writing and fundraising. Lots of detailed advice. (Accessed 7/19/26)

National Council of Nonprofits.

Provides nonprofits with the tools, research, and resources needed to operate more effectively, efficiently, and ethically. To advance equity, the organization makes these materials freely available to all nonprofits. See “Running a Nonprofit”:
<https://www.councilofnonprofits.org/running-nonprofit> and the section of the webpage on Administration and Financial Management. (Accessed 7/19/26)

Society for Nonprofits: <https://www.snpo.org/index.php>
A nonprofit management support organization with benefits for members. See their “Free Resources” tab for sample documents. The sidebar, “View by Topic,” includes many full-text articles in PDF format. (Accessed 7/19/26)

Tuccillo, Diane P. ***The Library Friends, Foundations, and Trusts Handbook***. Rowman & Littlefield, 2024. www.rowman.com.

In Chapter 4, “Once a Friends of the Library, Foundation, or Trust is Legally Established,” pages 83-96 are most helpful. Sections include “Development Strategic Plans (a.k.a. Fundraising Strategic Plans)”; “Effectively Planning and Monitoring Library Support Group Finances”; “Installing a New Library Support Group Treasurer”; “Budgeting”; “Library Support Group Financial Statements”; and “Nonprofit Tax Forms.” This chapter is heavily footnoted with a wide variety of resources, primarily available online. Tuccillo also cites useful online resources for learning about and creating budgets and financials for nonprofits, including examples of budgets, financial statements (some required by the IRS for those groups with 501(c)(3) status), budget templates that can be downloaded at no cost, and budget development resources.

The following handouts compiled and written by Lisa C. Wemett, FLS Coordinator for Professional Development, for the Friends of Libraries Section of the New York Library Association may be requested by sending an email to FLS.NYLA@yahoo.com:

- “Effective Collaboration on Library Funding Requests to the Friends of the Library” (January 2025). Reprinted as “From the FLS Inbox: Funding Requests to the Friends” in ***Friends News and Notes*** (March 2025, p.5-6.)
- “Guidelines for Expenditures of Funds Raised by the Friends of the Idyllic Public Library.” A template that can guide both the “asks” from the library and the Friends leaders who vote on expenditures.
- “Keepin’ It Compliant! Tips for Taking a Compliance Inventory” (July 2026).
- “Are Friends groups in New York State obligated to collect sales tax on the proceeds from ongoing sales and regular book sales?” (March 2022).

***This information has not been reviewed by an attorney, does not consist of legal advice, and must not be relied upon as an alternative to legal advice.
Ask a local attorney knowledgeable in nonprofit law
to review your by-laws and incorporation papers.***

Always be certain to check for any recent changes or updates in the tax law that might affect the accuracy of this information, which was prepared 7/31/26.

Compiled and written by Lisa C. Wemett, FLS Coordinator for Professional Development.
The Friends of Libraries Section is a unit of the New York Library Association
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Friends of Libraries Section

*FLS creates a network to connect and inspire Friends groups
in all types of libraries to support the New York library community.*

www.NYLA.org/Friends

Keepin' It Compliant! Tips for Taking a Compliance Inventory

Library administrators have an obligation to assist their volunteers in keeping the Friends of Library group legal, especially when that organization worked hard to achieve its nonprofit status, their 501(c)(3) designation with the Internal Revenue Service (IRS). Nonprofit status is a privilege, granting special tax status to organizations acting on behalf of the general public.

The Friends are most often a separate legal entity from the library through the incorporation process. A certificate of incorporation is received from the state which allows the organization to ask for recognition as a tax-exempt entity through an involved application process. Nonprofit status is determined by the IRS and is the key to fundraising and charitable donations which may then be tax-deductible for the donors. The status is a prerequisite for permitting the Friends to be exempt from paying state sales tax on purchases made for the organization. Here are some steps and "best practices" to help maintain that charitable status.

Succession Planning

Often Friends groups are solely run by volunteers, and important legal papers and records can be lost in the process of volunteers passing along their files (paper or electronic) to the next Friends officer. This practice can be troublesome as a group tries to plan a book sale or other fundraiser without documents outlining standing operating procedures. But it can be catastrophic if the group's incorporation papers or letter of determination from the IRS are among the missing.

Papers that belong to the entire organization should reside at the library. An electronic file of scanned documents is a great back-up plan. The Friends' address of record is the library's mailing address. It should not be a volunteer's home address. This is especially true of bank statements, tax forms, and other financial papers. There should be two signatories on any organizational bank accounts. When one Friends officer is prepared to pass their files to a successor volunteer, consider having those files turned over to the library for safe keeping and easy access for the next officer. The group and the library should have a document retention policy in place for what to keep and how long to keep it.

Board Books and Corporate Records

Below is a list of suggested documents that are typically included in a nonprofit's **Board Book**. Updates of documents should be distributed to the organization's leadership as appropriate and as revisions are made. The Board Book should be reviewed by the Friends' leadership annually and maintained by the organization's Secretary. Board members are encouraged to keep copies of their own board books and should be well

educated about the organization.

Use this as a checklist to locate the important papers and put them into a three-ring binder. Note that some of these documents may need to be replaced annually. **Source:** "Putting Together a Board Book" - Pro Bono Partnership¹

Key Documents

- ☐ Mission statement
- ☐ Certificate of incorporation
- ☐ Copy of application for tax-exempt status (Form 1023 or 1023-EZ)
- ☐ Determination letter from the Internal Revenue Service
- ☐ Bylaws – original document and subsequent documents as amended
- ☐ Conflict of interest policy and annual disclosure statement
- ☐ Other policies (e.g., ethics, whistleblower, document retention, gift acceptance), with date of acceptance and last review
- ☐ Roster of board members with contact information (home address, telephone numbers, email addresses)
- ☐ Board meeting calendar
- ☐ Brief history of the organization
- ☐ Job Descriptions for key positions (officers, committee chairs)
- ☐ List of all committees and copies of committee charges
- ☐ Description of organization's regular activities and programs (e.g., book sale, community-wide reading events)
- ☐ Membership brochures and other major marketing materials
- ☐ Annual report
- ☐ Strategic plan
- ☐ Organizational chart
- ☐ Minutes and resolutions from board meetings of the past year (or longer, depending on document retention policy)

Financial Information

- ☐ Budget for the current fiscal year and previous year's budget
- ☐ Current financial statements, including year-to-date list of donors
- ☐ Most recently filed Form 990 and proof of filing
- ☐ Sales tax filings
- ☐ Summary of the organization's state charitable registration statements
- ☐ Copy of declarations page and proof of payment for directors and officers (D&O) insurance and other insurance policies

Fiduciary Duties of Nonprofits

The Friends, as a nonprofit, must adhere to general principles of corporate governance. The organization's by-laws are the written rules that govern the actions of the board or council. There are to be a minimum of three directors (officers). This board of library civic leaders provides oversight, ensuring that the charitable resources are being used appropriately, in the furtherance of the group's stated mission and purpose as stated in its foundation papers. Meetings need to be held regularly (i.e., monthly, quarterly), with minutes documenting persons in attendance, business of the corporation, establishment of

committees, and adoption of operating procedures and policies for the management of volunteers. Elections are to be held according to the group's by-laws, using a nominating committee and enforcing term limits, if stipulated.

Legal compliance includes both proper and timely filings of required forms, obtaining adequate insurance, and formulating and approving an operating budget. Financial reports should monitor both income and expenses. There needs to be internal controls and appropriate financial management procedures. An orientation procedure should be established to assist new board members and key volunteer leaders with their roles. Members and officers of the organization avoid conflicts of interest, have no self-dealing, and place the interests of the nonprofit above their own. The board communicates the organization's goals and services to the public, supportive of the library that is the beneficiary of the group's work.

IRS Publication 4221-PC, "Compliance Guide for 501(c)(3) Public Charities," can be downloaded from the IRS website, www.irs.gov. It is invaluable for planning recordkeeping, annual reporting, and governance practices to become an exempt organization and then for maintaining tax-exempt status.

The Internal Revenue Service also has a series of virtual workshops geared to small and mid-size tax-exempt organizations about maintaining one's nonprofit status and what can jeopardize your exemption status. Along with the videos, the transcripts of these free programs are available to read.

<https://www.irs.gov/charities-non-profits/stay-exempt/virtual-small-to-mid-size-tax-exempt-organization-workshop>. (Accessed July 19, 2026.)

Filing Form 990

Depending on the amount of money raised by the Friends and their financial reserves, the group's assets determine which IRS Form 990 must be filed annually by the organization. Form 990-EZ, **Short Form Return of Organization Exempt from Income Tax**, is for small exempt organizations with annual gross receipts less than \$200,000 and total assets at tax year-end less than \$500,000 and must be filed electronically.

In some instances, very small nonprofits, those with annual revenues of less than \$5,000, may be considered automatically tax-exempt if they are formed for purposes that would satisfy the requirements under Section 501(c)(3). See <https://www.irs.gov/charities-non-profits/charitable-organizations/organizations-not-required-to-file-form-1023> (Accessed July 19, 2026.) However, these small groups must also file a Form 990 every year to maintain their tax-exempt status. (That is, the 990 filing requirement applies even if an organization was not required to initially file Form 1023.)

Under Federal law, if the nonprofit does not file a return with the IRS for three years in a row, the group can lose its nonprofit status. A volunteer can easily complete the form and submit it by the deadline, which is established by the end of the group's fiscal year. (For example, if the group's fiscal year ends on December 31, the tax form must be submitted to the IRS by May 15.) The report covers the group's finances and activities for the year, including updates to the organization's by-laws or newly elected officers. Seek help from a

knowledgeable nonprofit professional if the Friends' income and expenses are substantial or significantly different from a previous year.

The three most recent 990 returns must be available for public inspection. A PDF of the scanned forms can easily be posted on the Friends' webpage to meet this requirement. Even if these returns can be found on websites like GuideStar, the organization itself still needs to meet this regulation. The IRS "Compliance Guide for 501(c)(3) Public Charities" urges transparency: "Public charities are encouraged to adopt and monitor procedures to ensure that information about their mission, activities, finance, and governance is made publicly available."

State Charity Registration

Friends groups that have received 501(c)(3) status from the IRS and plan to solicit contributions must register with the New York State Attorney General's Charities Bureau to receive a CHAR 500. The charity must follow the Charities Bureau's reporting requirements. The Attorney General's Charities Bureau is responsible for supervising charitable organizations to protect donors and beneficiaries of those charities. The Bureau also oversees the activity of foundations and other charities to ensure that their funds and other property devoted to charitable purposes are properly used. The Bureau's website (www.charitiesnys.com) includes a section of FAQs and links to guides, publications, and helpful websites. There are regional offices serving specific counties and their addresses are provided. There is a fee to register the organization.

Financial reports of active charities in NYS are posted in PDF format. Statutes and regulations that govern charities in NYS, including solicitation of contributions, tips for those considering donations, and links to NYS law in respect to not-for-profit corporations, are provided. See their booklet: "*Procedures for Forming and Changing a New York Not-for-Profit Corporation*" (PDF is posted at <https://ag.ny.gov/sites/default/files/2023-02/forming-changing-notforprofit.pdf>.) (Accessed July 19, 2026.)

Review this resource about registering your group with the NYS Charities Bureau from the "Ask the Lawyer" service.²

- Charitable organization filing requirements for small (under 50k) "Friends" <https://wnylrc.org/raq/charitable-organization-filing-requirements-small-under-50k-friends> (7/3/2023).

Advocacy Activities

Nonprofits cannot support political campaign activities, but "grassroots" advocacy is permitted, promoting a particular position on an issue. The Friends can educate the public about how a piece of legislation may affect the library. While libraries cannot hand out literature on how to vote on their budgets, Friends can purchase lawn signs or send letters to the editor for the op/ed pages encouraging the public to head to the polls to vote "yes" on the library's budget.

Nonprofits cannot endorse candidates for political office. No substantial portion of revenues can go to lobbying efforts. The amount spent must be reported on the IRS forms. Volunteer time on these efforts should be documented.

Sources

¹The **Pro Bono Partnership** (www.probonopartner.org) provides free business and transactional legal services to nonprofit organizations serving the disadvantaged or enhancing the quality of life in neighborhoods in New York, New Jersey, and Connecticut. Their website indicates they specifically serve the lower NY Hudson Valley, but other groups may make an inquiry. Under the Nonprofits/Clients tab, see "Who We Serve." The Partnership will charge a flat fee to assist a group with incorporation, review of bylaws, and tax exemption applications. Under the **Learning Center tab** on the Pro Bono website, **select Articles and On-Demand Webinars** for access to resources. Topics include compliance, fundraising, governance, and other legal issues for nonprofits.

²**Ask the Lawyer:** The regional library resources councils across New York State have developed a partnership that retains attorney Stephanie Adams to offer their member libraries timely input on legal issues that can impact library operations and to provide general guidance, presenting an opinion for decision-making purposes. The attorney's answers become part of the "Recently Asked Questions" portion of the WNYLRC website, (<https://wnylrc.org/services/atl/raqs>). Here are some "Recently Asked Questions" about **advocacy**:

- How association libraries and Friends of the Library groups can influence budget referendums
<https://wnylrc.org/raq/how-association-libraries-and-friends-library-groups-can-influence-budget-referendums> (March 23, 2026)
- The Low-down on Libraries Lobbying
<https://wnylrc.org/raq/low-down-libraries-lobbying> (December 1, 2025)
- Viva La Difference: Lobbying, Political Activity, and Telling People How to Vote
<https://wnylrc.org/raq/viva-la-difference-lobbying-political-activity-and-telling-people-how-vote> (December 1, 2025)

"Financial Responsibilities and Operational Policies for Friends of the Library," a handout compiled and written by Lisa C. Wemett, FLS Coordinator for Professional Development, for the Friends of Libraries Section, New York Library Association. (July 2026)

This information has not been reviewed by an attorney, does not consist of legal advice, and must not be relied upon as an alternative to legal advice. Ask a local attorney knowledgeable in nonprofit law when your Friends group needs assistance.

Always be certain to check for any recent changes or updates in the tax law which might affect the accuracy of this information, which was prepared **July 2026**.
Compiled and written by Lisa C. Wemett, FLS Coordinator for Professional Development.

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