

#### Bi-Monthly Meeting Agenda Samuels Library Board of Trustees November 10, 2025

- 1. Call to Order, Determination of Quorum
- 2. Approval of Minutes from Sept 8, 2025 Board of Trustees Meeting
- 3. Citizens' Time (5 person limit, 3 minutes for each speaker)
- 4. President's Time
- 5. Library Director's Report
- 6. Finance Committee Report
  - a. Audit Presentation, Olivia Hutton, Yount, Hyde and Barbour
  - b. FY26 Budget vs. Actual
  - c. FY27 Budget discussion
- 7. Strategic Planning Committee
- 8. Development Committee Report
- 9. Committee on Trustees Report
- 10. Policies and By-Laws Committee Report
- 11. Building Committee
- 12. FOSL Report
- 13. County Update
- 14. Old Business
- 15. New Business
- 16. Adjourn Next Meeting Date January 12, 2026

Meeting Packet available at: https://samuelslibrary.net/index.php/about/director-board-of-trustees

## Samuels Public Library Bi-Monthly Meeting of the Board of Trustees

September 8, 2025 5:30 pm.

#### In attendance:

Melody Hotek, President; Scott Jenkins, Vice President; Michelle Leasure, Treasurer; Madeline Hickman, Secretary; Lewis Moten, At-Large; Sydney Patton, FOSL President; Joan Richardson, Celeste Brooks, Karin Battle, Gene Kilby, Kim Emerson, Cheryl Cullers, County Representative; Erin Rooney, Library Director; Eileen Grady, Director of Operations; Amy Hayes, Development Administrator; Cheryl Harrison, Circulation Manager.

Absent: Kate Trosch, Lisa Cobb, Lori Girard, Ed Richards.

Guests: Scott Ball, Truist Advisory Services, Inc.

With a quorum present, Ms. Hotek called the meeting to order at 5:31 pm.

The Annual July 14, 2025 minutes were presented. Ms. Brooks moved to approve the minutes as presented. Ms. Hickman seconded. Abstain: Ms. Emerson and Mr. Moten. The vote passed.

The Bi-Monthly July 14, 2025 minutes were presented. Ms. Brooks moved to approve the minutes as presented. Ms. Leasure seconded. Abstain: Ms. Emerson and Mr. Moten. The vote passed.

#### Citizen's Time:

No citizens were present.

#### President's Time:

Ms. Hotek thanked everyone for participating in the Board Retreat held on Saturday, September 6, 2025. Ms. Hotek confirmed that at the Board of Supervisors meeting held on September 2, 2025, the Board voted to allocate \$480,000.00 from the remaining library line item to the Warren County Department of Fire and Rescue, \$277,000.00 remains in the FY2026 library line item. Ms. Hotek expressed her appreciation for every donation that is "keeping us alive, one donation at a time." Ms. Hotek issued a reminder to attend the next Q&A Forum, scheduled for 6:00 pm on Wednesday, September 17, 2025 at the library.

#### **Library Director's Report:**

Ms. Rooney presented the Library Director's report for July and August 2025. The Tree Stewards were acknowledged for their recent efforts in pruning and cleaning up the trees on the grounds and the Children's Garden.

#### **Finance Committee:**

Truist Financial Advisor Scott Ball presented the annual Endowment Account Overview. Following the Rule of 72, Mr. Ball recommends discussing reducing the equity exposure from 72% to 65%. See Appendix A for the complete summary.

Ms. Leasure reported that the Finance Committee continues to meet on the second Wednesday of every month and will meet next on September 10, 2025. Anyone is welcome to attend.

Ms. Leasure reported the following account balances:

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    Operating Account = $ 88,000.00
    Reserve Account = $ 102,472.00
    Mellon Account = $ 95,787.00
    Mellon C.D. = $ 143,429.00
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• Community Foundation Northern Shenandoah Valley Funds:

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$7,357.00
$7,428.00
```

- Per Mr. Moten's request, Ms. Rooney will provide him with a copy of the Mellon budget.
- Through discussion, it was agreed that the Finance Committee would review the operating budget to ensure that no Mellon expenses or salaries would show in the operating budget.

#### **Strategic Planning Committee:**

Ms. Richardson reported that the committee met on August 11, 2025, to begin reviewing the current Strategic Plan. The next committee meeting is scheduled for 5:30 pm on October 13, 2025.

#### **Development Committee:**

Newly appointed committee chair, Mr. Jenkins, stated that the committee met on August 20, 2025. Key topics discussed during the meeting were:

- Ms. Hayes announced the library is the recipient of the programming grant FLIGHT PATH.
- SamiCon 2025 takes place on September 20, 2025. There are currently fifteen vendors attending.
- Work is in progress for the Annual Appeal, which is scheduled to mail in early November.
- The business sponsorship program has successfully launched.

The next committee meeting is scheduled for 5:00 pm on October 15, 2025.

#### **Committee on Trustees:**

Ms. Brooks reported that the committee met on August 26, 2025. Ms. Brooks urged all board members to complete the Self-Evaluation Survey. The committee is seeking recommendations to fill the three positions that will open in July 2026. Ms. Brooks reported that the committee is seeking an additional attorney, a marketing/communications person, and a representative from the South River district. Applications will open in February 2026 and close in March 2026. The next committee meeting is scheduled for 5:00 pm on October 28, 2025.

#### **Policy and Bylaws Committee:**

Ms. Emerson reported that the committee met on August 25, 2025. Ms. Emerson stated that the Studio 330 Policy is still in progress. Revisions to the Meeting Room Policy are complete. Ms. Emerson made a motion out of Committee to amend the Meeting Room Policy as presented. Mr. Moten seconded, and the vote passed unanimously.

#### **FOSL Report:**

FOSL President, Mx. Patton reported that FOSL's Annual Report is complete. Copies are available in Epilogue and include a coupon for the Annual Booksale, which begins September 25, 2025. Mx. Patton gave the following updates:

- ❖ The book sale dates are September 25, 2025, through September 29, 2025. Mx. Patton's goal is to raise \$10,000.00. An increase of \$2,000.00 from last year's book sale.
- ❖ Epilogue volunteer and FOSL member Vesper will be filling in a recently vacated Board member position. Vesper is a local author with social media and marketing skills that will be helpful to FOSL.
- ❖ The Annual Meeting was held on September 4, 2025.
- ❖ FOSL recently gave \$5,000.00 towards Hoopla.
- ❖ FOSL is partnering with "Blue Ball Inn" to organize a program and create ghost hunting kits.

#### **County Update:**

Ms. Cullers addressed the dispersal of the library line item. Ms. Cullers does not support a one-time monetary dispersal for long-term budget expenditure. Ms. Hotek said she will send an invitation to the Q&A Forum scheduled for September 17, 2025, to all the members of the board of supervisors and the new county administrator. Mr. Jenkins inquired if there were any plans to celebrate Mr. Daley's retirement. Ms. Cullers was unaware of any plans at this time.

#### **Old Business:**

There was no old business to discuss.

#### **New Business:**

Ms. Grady gave a reminder that the library audit begins September 10, 2025. The auditors will give their report at the November Board of Trustees meeting.

Ms. Hotek adjourned the meeting. The next meeting will be held on Monday, November 10, 2025, at 5:30 pm.

Respectfully submitted,

Secretary

Attachment:

Appendix A: Truist Advisory Services, Inc. Annual review notes

adelice Hickman

#### Director's Report September & October 2025



#### **General Updates**

- For the Festival of Leaves, staff collaborated to create an "Adopt a Bear" project. We ordered small stuffed bears and printable T-shirts to build a bear for the Festival of Leaves. Tina enlisted the help of Studio 330 attendees to use the cricket machine to make the T-shirts. Studio 330 volunteers also created little book pins that adorned the bear's T-shirts. Kaitlyn created "Adopt a Bear" tags for the bears, which were available for a \$10.00 adoption fee at the Festival of Leaves. Donations at the event were raised to over \$1200.00. Staff counted almost 800 people visiting the library's tent at the event.
- Pat LoPreto also attended Leslie Fox Keyser Elementary School's Community Fall Festival in September
- September's "Get A Library Card Month" garnered 179 new patrons.
- In October with appreciation to FOSL, Library staff attended the VLA awards and the VLA Conference.
- Our Youth Services Assistant Kelli Frazier has moved on to other opportunities, and the library now welcomes Genevieve Elise as a wonderful new addition to the youth department.
- Jessica Sayers has been leading the social media team bi-weekly. The team has been posting more video content which is gaining more traction. The team is also working on getting a jump on new required accessibility guidelines.
- Staff are busy getting started with Bibliostat reporting for the Library of Virginia.

#### **Facility**

- We are investigating a roof leak in a recently repaired portion of the shingled roof.
- HVAC problems continue. Carrier has diagnosed an electrical problem related to the phase monitor and
  impacting both compressor circuits A & B. They conducted their regular service in October, and part of the
  repair, but discovered another issue in the process for which they've ordered another part.

#### **Usage & Services**

- October stats were unavailable at the time of this report.
- Total circulation is up 3% over Sep FY25.
- Traffic count was up 8% from Sep FY25.
- Total patrons is up 2% from Sep FY25.
- Programming Attendance is way up at 21% from Sep FY25. And total programs offered is up 100%
- Meeting Room usage is up 21% from Sep FY25.
- Volunteer hours are up 33% from Sep FY25.
- Database is up 11% from FY25.
- In October, courtesy of FOSL, the Library has kicked off the Library of Things collection, with the addition of Paranormal Kits for check-out. They have already had 13 check-outs and several holds.

#### **Programming Highlights**

- On September 17th, the library held another successful Q&A Forum.
- September 20th, another big SamiCon success, had 1,501 attendees. This year's theme was animation with tons of vendors including local partners Main Street Geek and Play favorites. Special guests included the Johnsons, authors Johnathan Roth and Ben Hatke.
- October 13th was a FOSL partnered program with the Blue Ball Inn, who came to share the history and haunting
  of the Inn, and had 28 attendees. October 25th a Scary Author Panel was held and led by Grace Green,
  sponsored by FOSL, with 4 authors and 15 attendees.

• The youth department had several programs including a Teen Connect program called Ignite Careers partnered with the Smithsonian Conservation Biology Institute with 22 teens attending. A kids program partnered with the Shenandoah River State Park on the history and importance of paw-paws to humans and wildlife which had over 20 attendees as well as a story walk event at Eastham part with the Front Royal Fire Department.



Figure 1- Samicon 2025

Figure 2 – Festival of Leaves Bear fundraiser.

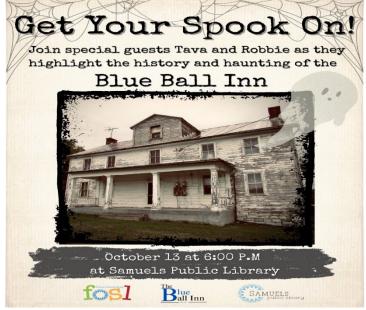


Figure 3- Blue Ball Inn Program

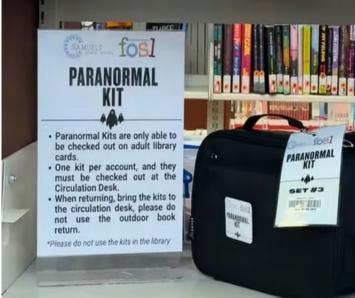


Figure 4- Library of Things: Paranormal Kits



## Finance Committee Meeting Minutes September 10, 2025

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In attendance at the meeting were Scott Jenkins, Karin Battle, Michelle Leasure, Erin Rooney, Melody Hotek and Eileen Grady.

Ms. Leasure called the meeting to order. The first order of business was to review Investment Allocations for the Endowment Fund. At the September 8, 2025 Board of Trustees Meeting, the Library's Financial Advisor with Truist recommended reviewing Investment Allocations to remain in compliance with the Library Investment Policy. Ms. Leasure recommended that she and Ms. Trosch speak with Mr. Ball, our Financial Advisor, concerning this issue. The Finance Committee agreed to give Ms. Leasure and Ms. Trosch the authority to make any needed changes to keep the Endowment funds in line with the Investment Policy recommendations.

Ms. Grady advised the Committee that she will not be making a request for transfer of funds from the Donor Emergency Fund this month, but will need to do so at the October Finance Committee meeting. In explaining why no transfer was required, Ms. Grady advised the committee that donated funds during the past month had been deposited in the Reserve Account, and were sufficient to see us through another month.

The Finance Committee then discussed the Budget vs. Actual report. All agreed there was no need to include the monthly budget columns, just the total fiscal year budget numbers. Ms. Grady also advised that going forward, all Budget vs. Actual reports will not include any Mellon Grant expenses.

There being no further business to come before the committee, Ms. Leasure adjourned the meeting.

Respectfully Submitted,

Eileen Grady



## Finance Committee Meeting Minutes October 8, 2025

In attendance at the meeting were Scott Jenkins, Karin Battle, Michelle Leasure, Kate Trosch, Lewis Moten, Erin Rooney, Melody Hotek and Eileen Grady.

Ms. Leasure called the meeting to order.

Mr. Jenkins moved that the minutes be accepted as submitted, Ms. Battle seconded, and the motion was approved unanimously.

Ms. Rooney advised that she would need to leave the meeting early to attend a leadership seminar being held by the Town of Front Royal.

The Committee then moved to discussion of the Budget/Actual report for the past month. Ms. Grady will make further adjustments to the format for next month's report. Ms. Grady then requested a \$75,000 transfer from the Donor Emergency Fund to the Operating account to cover expenses for the coming month. She advised that this is less than might have been anticipated because the balance in the Reserve Account has increased over the last month due to continued generous donations. These funds are readily available for transfer as needed.

Ms. Leasure moved that the Committee approve the \$75,000 transfer from the Donor Emergency Fund, seconded by Ms. Hotek. The motion passed unanimously.

At this time, Ms. Rooney and Mr. Moten exited the meeting.

Ms. Hotek advised the Committee that an additional \$19,000 had been received during the past month, and that the website thermometer will be adjusted to reflect this increase.

Ms. Leasure indicated that she and Ms. Trosch will schedule a meeting with Scott Ball, our Truist Financial Advisor, to look at reallocating the Library's investment portfolio.

Discussion then took place concerning the need to prepare and FY2027 Budget request. All agreed that the budget documentation should reflect the Library's true financial need, but that a cover letter should indicate our willingness to work within the confines of a \$1,024,000 ask, which would be outlined in a more detailed MOA.

There being no further business to come before the committee, Ms. Leasure adjourned the meeting.

Respectfully Submitted,

# SAMUELS LIBRARY, INC. Front Royal, Virginia FINANCIAL REPORT June 30, 2025

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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Samuels Library, Inc. Front Royal, Virginia

#### **Opinion**

We have audited the financial statements of Samuels Library, Inc. (the Library) which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Samuels Library, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Winchester, Virginia DATE, 2025

#### **Statements of Financial Position**

June 30, 2025 and 2024

Assets		2025		2024
Cash and cash equivalents	\$	366,445	\$	546,270
Accounts receivable		175		175
Prepaid expenses		14,379		21,179
Investments		1,724,570		1,033,404
Land, buildings and equipment, net		394,946		357,901
	_			
Total assets	\$	2,500,515	\$	1,958,929
Liabilities and Net Assets				
Current Liabilities, accounts payable and accrued expenses	\$	43,075	\$	64,262
Net Assets				
Without donor restrictions	\$	2,132,345	\$	1,457,878
With donor restrictions		325,095		436,789
Total net assets	\$	2,457,440	\$	1,894,667
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Total liabilities and net assets	\$	2,500,515	\$	1,958,929

#### **Statement of Activities**

For the Year Ended June 30, 2025

				2025		
	Without			With		
		Donor		Donor		
	R	estrictions	Re	estrictions		Total
Revenues and Other Support						
Warren County	\$	1,024,000	\$		\$	1,024,000
Virginia State Aid		248,565				248,565
The Friends of Samuels Public Library		33,271				33,271
Fundraising, net of direct expenses of \$9,699		100,082				100,082
Private gifts and grants		640,673		35,083		675,756
Contributed nonfinancial assets		29,547				29,547
Fines and copier revenue		21,538				21,538
Miscellaneous fees		15,191				15,191
Investment income, net		138,257				138,257
Total revenues and other support before releases	\$	2,251,124	\$	35,083	\$	2,286,207
Net assets released from restriction		146,777	_	(146,777)		
Total revenues and other support	\$	2,397,901	\$	(111,694)	\$	2,286,207
Expenses						
Automated systems	\$	3,434	\$		\$	3,434
Book-related costs		12,607				12,607
Books, cassettes, and videos		104,429				104,429
Children and adult programs		20,336				20,336
Computer hardware and software supplies		31,782				31,782
Depreciation		64,476				64,476
Insurance		6,049				6,049
Maintenance service and supplies		129,166				129,166
Office equipment and maintenance		36,995				36,995
Office expense		21,592				21,592
Other expense		58,567				58,567
Professional services		88,998				88,998
Salaries		826,116				826,116
Subscriptions		13,460				13,460
Taxes and benefits		236,496				236,496
Utilities		68,931		<u></u>		68,931
Total expenses	\$	1,723,434	\$	<u></u>	\$	1,723,434
Change in net assets	\$	674,467	\$	(111,694)	\$	562,773
Net assets, beginning of year		1,457,878		436,789		1,894,667
Net assets, end of year	\$	2,132,345	\$	325,095	\$	2,457,440

#### **Statement of Activities**

For the Year Ended June 30, 2024

				2024		
	,	Without		With		
		Donor		Donor		
	R	estrictions	Re	strictions		Total
Revenues and Other Support		_				
Warren County	\$	1,024,000	\$		\$	1,024,000
Virginia State Aid		231,561				231,561
The Friends of Samuels Public Library		40,500				40,500
Fundraising, net of direct expenses of \$19,735		45,020				45,020
Private gifts and grants		127,200		511,000		638,200
Contributed nonfinancial assets		19,733				19,733
Fines and copier revenue		20,551				20,551
Miscellaneous fees		14,143				14,143
Loss on disposal of assets		(1,206)				(1,206)
Investment income, net		118,511		<u> </u>	_	118,511
Total revenues and other support before releases	\$	1,640,013	\$	511,000	\$	2,151,013
Net assets released from restriction		109,436		(109,436)		
Total revenues and other support	\$	1,749,449	\$	401,564	\$	2,151,013
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Expenses						
Automated systems	\$	51,468	\$		\$	51,468
Book-related costs		16,118				16,118
Books, cassettes, and videos		108,859				108,859
Children and adult programs		21,720				21,720
Computer hardware and software supplies		28,734				28,734
Depreciation		56,426				56,426
Insurance		6,217				6,217
Maintenance service and supplies		72,477				72,477
Office equipment and maintenance		46,283				46,283
Office expense		21,294				21,294
Other expense		47,272				47,272
Professional services		41,956				41,956
Salaries		739,593				739,593
Subscriptions		4,996				4,996
Taxes and benefits		193,665				193,665
Utilities		87,061		<u></u>		87,061
Total expenses	\$	1,544,139	\$		\$	1,544,139
Change in net assets	\$	205,310	\$	401,564	\$	606,874
Net assets, beginning of year		1,252,568		35,225		1,287,793
Net assets, end of year	\$	1,457,878	\$	436,789	\$	1,894,667

#### **Statements of Cash Flows**

For the Years Ended June 30, 2025 and 2024

		2025	2024	
Cash Flows from Operating Activities				
Change in net assets	\$	562,773	\$	606,874
Adjustments to reconcile change in net assets				
to net cash provided by operating activities:				
Net realized and unrealized (gain) on investment securities		(77,454)		(81,671)
Loss on disposal of assets				1,206
Depreciation		64,476		56,426
Changes in assets and liabilities:				
Decrease (increase) in prepaid expenses		6,800		(8,692)
Decrease in pledges receivable				5,125
(Decrease) increase in accounts payable and accrued expenses		(21,187)		15,451
Net cash provided by operating activities	\$	535,408	\$	594,719
Cash Flows from Investing Activities				
Purchase of property and equipment	\$	(101,521)	\$	(127,796)
Proceeds from sale of investments		33,000		56,519
Purchase of investments		(646,712)		(61,346)
Net cash (used in) investing activities	\$	(715,233)	\$	(132,623)
Net (decrease) increase in cash and cash equivalents	\$	(179,825)	\$	462,096
Cash and Cash Equivalents				
Beginning		546,270		84,174
Ending	\$	366,445	\$	546,270

#### **Notes to Financial Statements**

#### **Note 1.** Nature of Operations

Samuels Library, Incorporated ("the Library") is a Virginia nonprofit corporation. Its purpose is to operate a public library serving the Town of Front Royal and Warren County, Virginia. The Library's major sources of income are from Warren County and Virginia State Aid.

#### **Note 2.** Significant Accounting Policies

The financial statements of the Library have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

#### **Financial Statement Presentation**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### Cash and Cash Equivalents

For purposes of reporting cash flows, the Library considers all highly-liquid debt instruments purchased with a maturity of twelve months or less to be cash equivalents. The Library's cash accounts are maintained in two commercial banks located in Virginia.

#### Land, Buildings, and Equipment

All purchases of property and equipment have been recorded at cost. Property and equipment that is donated to the Library is stated at its fair market value at the time of donation. Depreciation is determined by the straight-line method. Estimated useful lives for purposes of depreciation are as follows:

	<u>Years</u>
Farriamant	2 15
Equipment	3-15
Furniture and fixtures	7-10
Building improvements	15

Depreciation expense was \$64,476 and \$56,426 for the years ended June 30, 2025 and 2024, respectively.

#### **Revenue Recognition**

For exchange transactions, the Library recognizes revenue in accordance with Topic 606, Revenue from Contracts with Customers, which provides a five-step model for recognizing revenue from contracts with customers, as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

For any amounts received in advance and for which performance obligations have not been satisfied, a contract liability (deferred revenue) is recorded. The Library does not recognize revenue in advance of the right to invoice and therefore has not recorded a contract asset as of June 30, 2025 or 2024.

#### Revenue Recognition Methodology for Contributions and Grants

Contributions and grants are recognized when received or unconditionally promised. Contributions and grants are recognized as restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Gifts of land, buildings, and equipment are presented as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Library reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized, or are treated as a refundable advance, until the conditions on which they depend have been met.

#### Revenue Streams

The Library receives funding from the County as well as the state for operations in the form of grants. These grants are unconditional and are recognized as revenue when received.

Fundraising income totaled \$109,781 and \$64,755 for the years ended June 30, 2025 and 2024, respectively. Sponsorships, included in fundraising event income, totaled \$17,500 and \$4,000 for years ended June 30, 2025 and 2024, respectively. Performance obligations for fundraising income include ticket sales in the amount of \$15,483 and \$10,645 for the years ended June 30, 2025 and 2024, respectively. The Library recognizes revenue from ticket sales at the time of admission.

Other revenue includes fines and copier revenue, miscellaneous fees, and investment income. Fines and copier revenue is recognized at a point in time, when the fine is incurred or the goods are provided to the buyer. Miscellaneous fees are recognized at a point in time, at the time of purchase or when costs are incurred if reimbursement basis.

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Income Tax Status**

The Internal Revenue Service has determined that the Library is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

#### Fair Value of Financial Instruments

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the standards are described as follows:

Level 1 – Valuations for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities or other inputs observable for the asset or liability, either directly or indirectly through corroboration with observable market data. If the asset or liability has a specified (contractual) term, a Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option-pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker-traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

For the fiscal years ended June 30, 2025 and 2024, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

#### **Investments**

The fair value of investments is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers.

The carrying amounts of the Library's financial instruments not described above arise in the ordinary course of business and approximate their fair value.

#### Note 3. Liquidity and Availability

The Library had a surplus of \$681,737 of financial assets available within one year of the statement of financial position date at June 30, 2025 to meet cash needs for general expenditures, liabilities, and other obligations as they come due.

Financial assets available for general expenditure, without donor or other restrictions limiting their use, within one year of the statement of financial position date consisted of the following:

		2025	2024
Financial assets, at year-end:			
Cash and cash equivalents	\$	366,445	\$ 546,270
Accounts receivable		175	175
Investments	//	1,724,570	 1,033,404
Total financial assets	\$	2,091,190	\$ 1,579,849
Less amounts not available to be used within one year:			
Restricted by donors for purpose	\$	325,095	\$ 436,789
Board designated endowment		1,084,358	 64,675
	\$	1,409,453	\$ 501,464
Financial assets available to meet cash needs			
for general expenditures within one year	\$	681,737	\$ 1,078,385

#### Note 4. Investments

The cost and fair value of securities are summarized as follows:

	 2025			2024			
	Cost		Market Value		Cost		Market Value
Cash reserves	\$ 369,808	\$	369,808	\$	40,762	\$	40,762
Equities	490,612		832,190		469,404		737,745
Fixed income	525,506		515,159		259,021		248,078
Community Foundation	 5,000		7,413		5,000		6,819
	\$ 1,390,926	\$	1,724,570	\$	774,187	\$	1,033,404

#### **Note 5.** Fair Value Measurements

The following table presents the balance of financial assets measured at fair value as of June 30, 2025 and 2024:

	2025						
	Level 1		L	Level 2	Le	evel 3	
Cash reserves	\$	369,808	\$	<u> </u>	\$		
Equities		832,190					
Fixed income		515,159					
Community Foundation				7,413			
	\$	1,717,157	\$	7,413	\$		
				2024			
		Level 1	Level 2		Le	evel 3	
Cash reserves	\$	40,762	\$		\$		
Equities		737,745					
Fixed income		248,078					
Community Foundation				6,819			
	\$	1,026,585	\$	6,819	\$		

#### Note 6. Land, Buildings and Equipment

At June 30, 2025 and 2024, land, buildings and equipment consisted of the following:

	2025		2024
Building improvements	\$	156,684	\$ 156,684
Equipment		526,321	529,400
Furniture and fixtures		588,512	509,970
	\$	1,271,517	\$ 1,196,054
Less accumulated depreciation		(876,571)	 (838,153)
	\$	394,946	\$ 357,901

#### Note 7. Leases

On January 22, 2008, the Library signed a lease with the County of Warren, Virginia commencing January 1, 2008 for use as a public library. The lease is in effect for thirty years with annual rent of one dollar. The lease shall be automatically renewed for an additional ten years unless terminated by either party 12 months prior to the end of the term.

During fiscal year 2019, the Library entered into a noncancellable capital lease for two self-checkouts beginning on April 1, 2019 through March 31, 2024. The asset and liability under the capital lease was recorded at the lower of the present value of the minimum lease payments or the fair market value of the asset.

#### Note 8. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes:

	2025	2024
	•	
Memory Lab & Makerspace	\$ 267,456	\$ 395,689
Amphitheater	30,100	30,100
Staff breakroom and attire		2,500
Hoopla	2,000	2,000
Library programs	2,390	6,500
Rotary Club - Story Walk	2,566	
Loyola - HVAC Maintenance	10,000	
Ancestry and Proquest	 10,583	 
	\$ 325,095	\$ 436,789

Net assets were released from donor restrictions by incurring expenses satisfying restricted purposes or by occurrence of other events specified by donors as follows:

	 2025	 2024
Time restriction	\$ 	\$ 5,125
Memory Lab & Makerspace	128,233	104,311
Staff breakroom and attire	2,500	
Hoopla	5,000	
Library programs	10,610	
Rotary Club - Story Walk	 434	 
	\$ 146,777	\$ 109,436

#### Note 9. Endowment

The Library's endowment includes funds designated by the Board of Trustees to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Library has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Library classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The portion of the donor-restricted endowment fund not classified in the perpetual endowment is classified as subject to endowment spending and appropriation until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Library considers the following factors in making a determination to appropriate accumulated donor-restricted endowment funds:

- 1) The duration and preservation of the fund
- 2) The purposes of the Library and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of the investments
- 6) Other resources
- 7) The investment policies of the organization

The objective of the portfolio of investments of the Endowment Funds is to achieve the best possible rate of growth in the Endowment Funds with a low to moderate level of total risk. The portfolio will be evaluated in terms of total return, be it from income, appreciation of investments or a combination of both. The finance committee sets the allocation of assets between fixed income and equity. The goal of the portfolio is to have a diversification of companies in which it holds investments, as well as diversified both by asset class and within asset class.

The Library has adopted a spending policy that outlines as of the first business day of each fiscal year, 3% or such lesser percentage as the Board of Trustees shall specify, of unrestricted principal, and the income from restricted principal for which no provision as to the use of income was made in the restriction, may be paid to the Library for use in special projects, or as otherwise determined by the Board.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds could fall below the level that the donor or UPMIFA requires the Library to retain as a fund of perpetual duration. There were no deficiencies of this nature reported in net assets with donor restrictions as of June 30, 2025 and 2024.

Endowment net asset class composition by type of fund as of June 30, 2025 and 2024 were all board designated and without donor restrictions.

Changes in endowment net asset classes for the fiscal years ended June 30, 2025 and 2024 were as follows:

	2025	2024
	Without Donor Restrictions	Without Donor Restrictions
Endowment net assets,		
beginning of year	\$ 64,675	\$ 56,520
Contributions	1,092	
Investment return, net	115,639	8,155
Transfers	931,809	
Appropriation for expenditure	(28,857)	
Endowment net assets,		
end of year	\$ 1,084,358	\$ 64,675

#### Note 10. Board Designated Net Assets

As of June 30, 2025, board designated net assets of \$602,698 consisted of an emergency fund established by the Board of Directors.

#### Note 11. Investment Income, Net

Investment income, net consisted of the following for the years ended June 30, 2025 and 2024:

	 2025	 2024
Interest and dividends	\$ 65,802	\$ 41,435
Net realized and unrealized gain	77,454	81,671
Investment fees	 (4,999)	 (4,595)
	\$ 138,257	\$ 118,511

**Note 12.** Schedules of Functional Expenses

Expenses by function and natural classification for the years ended June 30, 2025 and 2024:

	2025				
	Program	Management			
	Services	and General	Fundraising	Total	
Automated systems	\$ 3,434	\$	\$ \$	3,434	
Book-related costs	12,607	φ	φ φ	12,607	
	· · · · · · · · · · · · · · · · · · ·				
Books, cassettes, and videos	104,429			104,429	
Children and adult programs	20,336			20,336	
Computer hardware and software supplies	31,782			31,782	
Depreciation	61,252	3,224		64,476	
Insurance	5,747	302		6,049	
Maintenance service and supplies	129,166			129,166	
Office equipment and maintenance	36,995			36,995	
Office expense	20,512	1,080		21,592	
Other expense	40,860	17,707		58,567	
Professional services		58,998	30,000	88,998	
Salaries	549,017	217,453	59,646	826,116	
Subscriptions	13,460		-4	13,460	
Taxes and benefits	157,270	62,167	17,059	236,496	
Utilities	65,484	3,447		68,931	
Total expenses	\$ 1,252,351	\$ 364,378	\$ 106,705	1,723,434	

	2024						
	Progr Servi			ngement General	Fun	draising	Total
Automated systems	\$ 5	1,468	\$		\$		\$ 51,468
Book-related costs	1	6,118					16,118
Books, cassettes, and videos	10	8,859					108,859
Children and adult programs	2	1,720					21,720
Computer hardware and software supplies	2	8,734					28,734
Depreciation	5	3,605		2,821			56,426
Insurance		5,906		311			6,217
Maintenance service and supplies	7	2,477					72,477
Office equipment and maintenance	4	6,283					46,283
Office expense	2	0,229		1,065			21,294
Other expense	3	2,375		14,897			47,272
Professional services				41,956			41,956
Salaries	46	7,380		223,206		49,007	739,593
Subscriptions		4,996					4,996
Taxes and benefits	12	2,450		58,362		12,853	193,665
Utilities	8	2,708		4,353			87,061
Total expenses	\$ 1,13	5,308	\$	346,971	\$	61,860	\$ 1,544,139

#### Note 13. Allocation Methodology for the Schedules of Functional Expenses

The costs of providing program and other activities are summarized on a functional basis in the schedule of functional expenses. Certain costs have been allocated among program services, management and general and fundraising. Such allocations have been made by management on an equitable basis. The expenses that are allocated include the following:

Expense	Method of Allocation
	Di di II di
Automated systems	Direct allocation
Book-related costs	Direct allocation
Books, cassettes, and videos	Direct allocation
Children and adult programs	Direct allocation
Computer hardware and software supplies	Direct allocation
Depreciation	Time and effort
Insurance	Time and effort
Maintenance service and supplies	Direct allocation
Office equipment and maintenance	Direct allocation
Office expense	Time and effort
Other expense	Direct allocation and time and effort
Professional services	Direct allocation
Salaries	Time and effort
Subscriptions	Direct allocation
Taxes and benefits	Time and effort
Utilities	Time and effort

#### Note 14. Pension Plan

The Library maintains a defined contribution pension plan covering employees who have been employed by the Library for one year. The plan was established in July 2013. Contributions vest after one year of service. The library contributes 5% of eligible employee's earnings. The Library contributed \$36,046 and \$32,228 to the plan for the years ending June 30, 2025 and 2024 respectively.

#### Note 15. Contributed Nonfinancial Assets

Contributed nonfinancial assets include advertising, professional services, donated gifts cards and prizes, food and other items and silent auction items which are recorded at the respective fair values of the good and services received. Contributed goods are recorded at fair value at the date of the donation.

Contributions of services shall be recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

In addition to contributed nonfinancial assets, the Library receives a significant amount of donated services from unpaid volunteers who assist in clerical duties. No amounts have been recognized in the statement of activities because the criteria for recognition under FASB Accounting Standards Codification have not been satisfied.

During the years ended June 30, 2025 and 2024, contributed nonfinancial assets recognized within the statements of activities included the following:

		2025		2024
Advertising	\$		\$	5,603
Gift cards and prizes		494		2,770
Food and other		9,503		5,705
Services		12,000		
Silent auction		7,550		5,655
	<u>\$</u>	29,547	\$	19,733

Below is a description of contributed nonfinancial assets by type:

Nonfinancial Asset	Utilization in Activities	Donor Restrictions	Valuation Techniques
Advertising and amphitheater services	Program or supporting activities	None	Estimated value based on the services determined by the donor.
Gift cards, prizes, food and other	Program, supporting or fundraising activities	None	Estimated value using estimated fair market value of identical or similar products using pricing data under a "like-kind" methodology considering the goods' condition and utility for use at the time of contribution.
Silent auction	Fundraising activities	None	Value based on the sale price received during the auction on the date of the event.

#### **Note 16.** Concentration of Credit Risk

The Library's cash accounts are maintained in one commercial bank located in Virginia which, at times may exceed federally insured limits. The Library has not experienced any losses on such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### Note 17. Related Parties

The Friends of Samuels Public Library, Inc. is a related Organization of the Library that was created to support the Library. The related Organization has not been consolidated in the Library's financial statements since it is a separate entity and does not meet the requirements for consolidation. The Friends of Samuels Public Library, Inc. donated \$33,271 and \$40,500 to the Library for the years ended June 30, 2025 and 2024, respectively.

#### Note 18. Concentration by Major Customers and Subsequent Event

Contributions from the government of Warren County, Virginia and the Library of Virginia approximate 46% and 11%, respectively, of the total gifts and fees for the year ended June 30, 2025 and 50% and 11%, respectively, for the year ended June 30, 2024. A significant decline in the revenue from the County or the Library of Virginia could negatively impact the operations of the Library. The County discontinued support in fiscal year 2026.

#### Note 19. Commitments

The Library has entered into agreements for public relations and fundraising services. Payments on these commitments are due upon satisfactory completion of deliverables. As of June 30, 2025, outstanding commitments totaled \$115,000. Subsequent to year-end, the terms of the agreements were updated and the Library's outstanding commitments were \$50,000.

#### **Note 20.** Subsequent Events

The Library has evaluated all events through DATE, 2025, the date the financial statements were available to be issued. The Library has determined that other than Notes 18 and 19, there are no subsequent events that require recognition of disclosure.

**Return of Organization Exempt From Income Tax** 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Α	For the	2024 calendar year, or tax year beginning $$	JUN 30, 2025	•	
<u>—</u>	Check if	C Name of organization	D Employer identific	cation number	
	applicable				
	Addres change				
	Name change	D. I.	54-06103	00	
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)  Room/s			
	Final return/	330 EAST CRISER ROAD	540-635-		
	termin- ated		G Gross receipts \$	2,244,451.	
	Amend return		H(a) Is this a group re		
	Applica tion		for subordinates		
	pendin	SAME AS C ABOVE	H(b) Are all subordinates in		
$\overline{}$	Tax-exe	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or	<b>—</b> ' '	list. See instructions	
_	Websit		H(c) Group exemptio		
				M State of legal domicile: VA	
	art I	Summary		<b>y</b>	
_	1	Briefly describe the organization's mission or most significant activities: OPERATIO	N OF A PUBLIC	LIBARAY	
٥	3	, , ,			
Governance	2	Check this box if the organization discontinued its operations or disposed of m	nore than 25% of its net ass	sets.	
٥	3		3	16	
		Number of independent voting members of the governing body (Part VI, line 1b)		16	
Q U	5 5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)		29	
i‡i,	6	Total number of volunteers (estimate if necessary)		130	
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		0.	
Revenue			Prior Year	Current Year	
	8	Contributions and grants (Part VIII, line 1h)	1,953,994.	1,999,139.	
	9	Program service revenue (Part VIII, line 2g)	20,551.	21,538.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43,017.	68,449.	
	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	59,163.	115,273.	
_	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,076,725.	2,204,399.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.	
ų	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	933,258.	1,062,612.	
Expenses	<u>2</u> 16a ∣	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
ם ג	<u>}</u> b	Total fundraising expenses (Part IX, column (D), line 25) 106,705.			
Ú	<sup>j</sup> 17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	615,476.	653,821.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,548,734.	1,716,433.	
_		Revenue less expenses. Subtract line 18 from line 12	527,991.	487,966.	
Net Assets or	Ces		Beginning of Current Year	End of Year	
sets	ਫ਼ੂ 20 ਂ	Total assets (Part X, line 16)	1,958,929.	2,500,515.	
t As	g 21 ·	Total liabilities (Part X, line 26)	64,262.	43,075.	
_		Net assets or fund balances. Subtract line 21 from line 20	1,894,667.	2,457,440.	
	art II	Signature Block			
	•	lties of perjury, I declare that I have examined this return, including accompanying schedules and sta		knowledge and belief, it is	
true	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which prep	arer has any knowledge.		
		Signature of officer	Doto		
Sig		•	Date		
He	re	ERIN ROONEY, LIBRARY DIRECTOR  Type or print name and title			
_			Data Ohaali	I DTIN	
		Preparer's name Preparer's signature	Date Check	PTIN	
Pai	l l	OLIVIA A. HUTTON, CPA OLIVIA A. HUTTON, C		<u> </u>	
	parer	Firm's name YOUNT, HYDE & BARBOUR, P.C., CPA	Firm's EIN 5	4-1149263	
US	Only	Firm's address 50 SOUTH CAMERON STREET		10\660 2417	
_		WINCHESTER, VA 22602	Phone no. ( 5	40)662-3417	
Ma	y the IF	S discuss this return with the preparer shown above? See instructions		X Yes No	

1	Briefly describe the organization's mission:			
	TO OPERATE A PUBLIC LIBRARY			
2	Did the organization undertake any significant program s	ervices during the year which were r	not listed on the	
	prior Form 990 or 990-EZ?			Yes X No
	If "Yes," describe these new services on Schedule O.			
3	Did the organization cease conducting, or make significa	ant changes in how it conducts, any	orogram services?	Yes X No
	If "Yes," describe these changes on Schedule O.			
4	Describe the organization's program service accomplish	ments for each of its three largest pro	ogram services, as measured	by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required			
	revenue, if any, for each program service reported.		· ·	
4a	(Code:) (Expenses \$1, 240, 351.	including grants of \$	) (Revenue \$	36,729.
	OPERATION OF A PUBLIC LIBRAR		, (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·
		_	<u></u>	
	-		7	
4b	(Code:) (Expenses \$	including grants of \$	) (Revenue \$	
4c	(Code:) (Expenses \$	including grants of \$	) (Revenue \$	
	-			
4d	Other program services (Describe on Schedule O.)			
		\ /p	enue \$	1
	(Expenses \$ including grants of \$		enue p	/
4e		0,351.	enue s	Form <b>990</b> (2024

## Form 990 (2024) SAMUELS LIBRARY, INCORPORATED Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	<b>-</b>		1
8	, ,			x
•	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			3,7
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		7.7	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes." complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the appropriation projection of the constraint of the Heller of the	14a		X
b	Did the organization maintain an office, employees, or agents outside of the United States?  Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			<u></u> -
D	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	175		
13		15		X
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV  Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		1
16		46		x
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			<sub>~</sub>
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines		37	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	<del>                                     </del>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
<b>20</b> a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	, , , , , , , , , , , , , , , , , , , ,	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

Form 990 (2024) SAMUELS LIBRARY, INCORPORATED Part IV | Checklist of Required Schedules (continued)

ı aı	Officerist of Nequired Scriedules (continued)		I	
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			l
	Schedule J	23		<u> </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		├──
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		├──
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u> </u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		<u> </u>
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			l
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			77
	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			37
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		37	
Pai	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
Fal				
	Check if Schedule O contains a response or note to any line in this Part V		 	<u>                                    </u>
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0	4		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	000	(055:
432004	4 12-10-24	Form	ココロ	(2024)

#### SAMUELS LIBRARY, INCORPORATED Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			Yes	No				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,							
	filed for the calendar year ending with or within the year covered by this return							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х					
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		Х				
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b						
4a	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	If "Yes," enter the name of the foreign country							
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х				
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с						
6a	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 as charitable contributions?	6a		X				
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts							
	were not tax deductible?	6b						
7	Organizations that may receive deductible contributions under section 170(c).							
а	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?	7a		X				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required							
	to file Form 8282?	7с		X				
d	If "Yes," indicate the number of Forms 8282 filed during the year							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f						
f	3, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,							
g								
h								
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the							
_	sponsoring organization have excess business holdings at any time during the year?							
9								
a								
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  Section 501(c)(7) organizations. Enter:	9b						
а								
b	Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b							
11	Section 501(c)(12) organizations. Enter:							
	Gross income from members or shareholders							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against							
-	amounts due or received from them.)							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state?	13a						
	Note: See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the							
	organization is licensed to issue qualified health plans							
С	Enter the amount of reserves on hand							
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O							
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or							
	excess parachute payment(s) during the year?							
	If "Yes," see the instructions and file Form 4720, Schedule N.							
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X				
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities							
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17						
	If "Yes," complete Form 6069.							

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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 on Schedule O. See instructions.

0	Check if Schedule O contains a response or note to any line in this Part VI			X						
Sec	tion A. Governing Body and Management									
			Yes	No						
1a	Enter the number of voting members of the governing body at the end of the tax year									
	If there are material differences in voting rights among members of the governing body, or if the governing									
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.									
b	Enter the number of voting members included on line 1a, above, who are independent									
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			v						
_	officer, director, trustee, or key employee?	2		<u> </u>						
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision									
	of officers, directors, trustees, or key employees to a management company or other person?									
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X X						
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X						
6	Did the organization have members or stockholders?	6								
7a										
	more members of the governing body?									
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			v						
_	persons other than the governing body?	7b		X						
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		v							
a	The governing body?	8a	X							
b	Each committee with authority to act on behalf of the governing body?	8b	X							
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			v						
500	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X						
360	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		V							
40-	Did the averagination have lead shorters by analysis of stills.	10-	Yes	No X						
	Did the organization have local chapters, branches, or affiliates?	10a								
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	40h								
110	and branches to ensure their operations are consistent with the organization's exempt purposes?  Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	10b 11a	Х							
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	Ha	22							
b 120		12a	Х							
12a	, , , , , , , , , , , , , , , , , , ,									
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe	12b	Х							
С		12c	Х							
13	on Schedule O how this was done									
14	Did the organization have a written whistleblower policy?									
15	Did the organization have a written document retention and destruction policy?  Did the process for determining compensation of the following persons include a review and approval by independent									
13	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?									
•	The organization's CEO, Executive Director, or top management official	15a	Х							
	Other officers or key employees of the organization									
D	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.									
162	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a									
iou	taxable entity during the year?	16a		Х						
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	iou								
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's									
	exempt status with respect to such arrangements?	16b								
Sec	tion C. Disclosure	100								
17	List the states with which a copy of this Form 990 is required to be filedNONE									
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s	only)	availat	nle						
	for public inspection. Indicate how you made these available. Check all that apply.									
	X Own website Another's website Upon request Other (explain on Schedule O)									
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial									
	statements available to the public during the tax year.									
20	State the name, address, and telephone number of the person who possesses the organization's books and records									
	EILEEN GRADY - 540-635-3153									
	330 EAST CRISER ROAD FRONT ROYAL VA 22630									

Form **990** (2024)

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)	(B)	(C)					(D)	(E)	(F)		
Name and title	Average	(do	Position (do not check more than one				one	Reportable	Reportable	Estimated	
	hours per	box,	ox, unless person is both an officer and a director/trustee)				n an	compensation	compensation	amount of	
	week					rector, a dotecy		from the	from related organizations	other compensation	
	(list any hours for	direct				_		organization	(W-2/1099-MISC/	from the	
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization	
	organizations	trust	nal tru		oyee	od mo		1099-NEC)	,	and related	
	below	Individual trustee or director	Institutional trustee	ser	Key employee	Highest compensated employee	ner			organizations	
	line)	Indi	Inst	Officer	Key	High	Former	· ·			
(1) EILEEN GRADY	40.00										
DIRECTOR OF OPERATIONS				Х				94,106.	0.	13,554.	
(2) ERIN ROONEY	40.00	1									
LIBRARY DIRECTOR				X				78,158.	0.	13,323.	
(3) MELODY HOTEK	25.00								_	_	
PRESIDENT		X		Х				0.	0.	0.	
(4) LISA COBB	1.00			1					_	_	
TRUSTEE		X						0.	0.	0.	
(5) MICHELLE LEASURE	2.00									_	
TREASURER		Х		Х				0.	0.	0.	
(6) MADELINE HICKMAN	1.00										
SECRETARY		X		Х				0.	0.	0.	
(7) CHERYL CULLERS	1.00									_	
COUNTY REPRESENTATIVE		Х						0.	0.	0.	
(8) KATE TROSCH	1.00									_	
TRUSTEE		Х						0.	0.	0.	
(9) CELESTE BROOKS	1.00										
TRUSTEE		Х						0.	0.	0.	
(10) LORI GIRARD	1.00										
TRUSTEE		Х						0.	0.	0.	
(11) KIM EMERSON	1.00										
TRUSTEE	1 00	Х						0.	0.	0.	
(12) MICHAEL WHITLOW	1.00	ļ									
VICE PRESIDENT	1 00	Х		Х				0.	0.	0.	
(13) LEWIS MOTEN	1.00								•	•	
TRUSTEE	1 00	Х						0.	0.	0.	
(14) SCOTT JENKINS	1.00								•	•	
TRUSTEE	1 00	Х						0.	0.	0.	
(15) CHRIS ESTES	1.00								•	•	
FOSL REPRESENTATIVE	1 00	Х						0.	0.	0.	
(16) DANIEL POND	1.00							_	_	^	
TRUSTEE	1 00	Х				_		0.	0.	0.	
(17) JOAN RICHARDSON	1.00	٠,							<b>^</b>	^	
TRUSTEE	<u> </u>	Х						0.	0.	<b>0.</b>	

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Par	t VII Section A. Officers, Directors, Trus	tees, Key Em	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)					
	(A)	(A) (B) (C) (D) (E)								(F)					
	Name and title	Average			Position (do not check more than one				ne	Reportable	Reportable		Es	stimate	ed
		hours per	box	, unles	ss per	son i	s both	n an	compensation	compensation	۱	ar	nount	of	
		week	officer and a director/trustee)				I / II US	iee)	from	from related			other		
		(list any hours for	Individual trustee or director						the	organizations			pensa		
		related	or di	tee			sated		organization (W-2/1099-MISC/	(W-2/1099-MIS 1099-NEC)	U/		om th		
		organizations	ruste	l trus		99	ubeu		1099-NEC)	1099-NEC)			anizat d relat		
		below	dual t	Institutional trustee	_	nploy	st col	in 1	10001120)				anizati		
		line)	Indivi	Instit	Officer	Key employee	Highest compensated employee	Former							
(18)	ED RICHARDS	1.00													
TRUS	TEE		Х						0.		0.			0.	
			<u> </u>								$\longrightarrow$				
			-												
			$\vdash$								$\dashv$				
			•												
			-												
								4							
			-												
			-								$\dashv$				
1b	Subtotal								172,264.		0.	2	6,8	77.	
С	Total from continuation sheets to Part VI	I, Section A							0.		0.			0.	
_d	Total (add lines 1b and 1c)	<u></u>		<u></u>					172,264.		0.	2	6,8	77 <b>.</b>	
2	Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable				•	
	compensation from the organization												V	0	
_	Di lili										1		Yes	No	
3	Did the organization list any <b>former</b> officer,			сеу е	empi	oye	e, or	nıg	nest compensated emp	oyee on		_		Х	
4	line 1a? If "Yes," complete Schedule J for s											3		^	
4	For any individual listed on line 1a, is the su and related organizations greater than \$150											4		Х	
5	Did any person listed on line 1a receive or a											4		21	
·	rendered to the organization? If "Yes." com					•			•			5		х	
Sec	tion B. Independent Contractors	piete cericaan	<u> </u>	01 00	1011 <u>k</u>	2010	011								
1	Complete this table for your five highest co	mpensated inc	lepe	nder	nt co	ontra	acto	rs th	nat received more than \$	100,000 of comp	ensat	tion fro	om		
	the organization. Report compensation for	the calendar ye	ear e	endir	ng w	ith c	or wi	thiņ	the organization's tax y	ear.					
	<b>(A)</b> Name and business	address	NC	ONE	2				<b>(B)</b> Description of s	ervices	С	<b>))</b> ompe	C) nsatio	n	
					_				·						
	Total number of independent contractors (in	ncludina but n	ot lir	niter	d to t	thos	se lis	ted	above) who received mo	ore than					
_	\$100,000 of compensation from the organization				.5	(	_		,						

Form 990 (2024) SAMUELS
Part VIII Statement of Revenue

		Check if Schedule O contains a response of	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
							30000013 3 12 3 14
nts		Federated campaigns 1a					
Sra		Membership dues 1b					
s, ( Am		Fundraising events 1c					
aif	d	Related organizations 1d	33,271.				
Contributions, Gifts, Grants and Other Similar Amounts	е	Government grants (contributions) 1e 1,	272,565.				
ion	f	All other contributions, gifts, grants, and					
but		similar amounts not included above <b>1f</b>	<u>693,303.</u>				
nt: Ott	g	Noncash contributions included in lines 1a-1f 1g \$	17,547.				
a C	h	Total. Add lines 1a-1f		1,999,139.			
			Business Code				
ø.	2 a	COPIER INCOME	900099	12,709.	12,709.		
ķ		FINES INCOME	900099	8,829.	8,829.		
Ser	c			.,	A		
Program Service Revenue	d						
	u						
Š	e	All able on the control of the contr					
-	. All other program on the revenue			21,538.			
$\overline{}$		Total. Add lines 2a-2f		21,330.			
	3	Investment income (including dividends, interest		65 902			65 000
		other similar amounts)		65,802.			65,802.
	4	Income from investment of tax-exempt bond pr					
	5	Royalties					
		(i) Real	(ii) Personal				
		Gross rents 6a					
	b	Less: rental expenses 6b					
	С	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a 33,000.					
	b	Less: cost or other basis					
ine		and sales expenses					
Ver	С	Gain or (loss) 7c 2,647.					
Re		Net gain or (loss)		2,647.			2,647.
her Revenue	8 a	Gross income from fundraising events (not	/				
₽		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 18 8a	<u>109,781.</u>				
	b	Less: direct expenses 8b	9,699.				
	С	Net income or (loss) from fundraising events		100,082.			100,082.
	9 a	Gross income from gaming activities. See					
		Part IV, line 199a					
	b	Less: direct expenses 9b					
	С	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances 10a	632.				
	b	Less: cost of goods sold 10b	0.				
		Net income or (loss) from sales of inventory		632.	632.		
,			Business Code				
sno	11 a	MISCELLANEOUS FEES	900099	14,559.	14,559.		
ane Duc	b						
Miscellaneous Revenue	С						
lisc B.	d	All other revenue					
2		Total. Add lines 11a-11d		14,559.			
	12	Total revenue. See instructions	····	2,204,399.	36,729.	0.	168,531.

#### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ...... Benefits paid to or for members ..... Compensation of current officers, directors, 166,686. 16,549. 137,576. 12,561. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 659,430. 532,468. 79,877. 47,085. Other salaries and wages 7 Pension plan accruals and contributions (include 23,970. 36,045. 9,475. 2,600. section 401(k) and 403(b) employer contributions) 36,100. 91,326. 137,332. 9,906. Other employee benefits 9 63,119. 41,974. 16,592. 4,553. 10 Payroll taxes Fees for services (nonemployees): Management 12,493. 12,493. Legal 15,556. 15,556. Accounting Lobbying Professional fundraising services. See Part IV, line 17 4,999. 4,999. Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 30,949. 30,000. 60,949 column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 21,592. 20,512. 1,080. Office expenses 13 77,819. 77,819. Information technology 14 Royalties 15 68,931. 65,484. 3,447. Occupancy 16 16,074. 15,270. 804. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates 21 64,476. 61,252. 3,224. Depreciation, depletion, and amortization 22 6,049. 5,747. 302. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 117,166. 117,166. MAINTENANCE SERVICE AND BOOK, CASSETTES, AND VI 104,429. 104,429. 26,763. 10,367. 16,396. OTHER 20,336. 20,336. CHILDREN AND ADULT PROG 36,189. 35,682. 507. All other expenses 1,716,433. 1,240,351. 369,377. 106,705. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form **990** (2024)

Pai	rt X	Balance Sneet					
		Check if Schedule O contains a response or note to	to any	line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing		546,270.	1	366,445	
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			175.	4	175
	5	Loans and other receivables from any current or fo					
		trustee, key employee, creator or founder, substan	ntial c	ontributor, or 35%			
		controlled entity or family member of any of these	perso	ons		5	
	6	Loans and other receivables from other disqualified	d per	sons (as defined			
		under section 4958(f)(1)), and persons described in		6			
တ္	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
ğ	9	5			21,179.	9	14,379
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	10a	1,271,517.			
	b	Less: accumulated depreciation	10b	876,571.	357,901.	10c	394,946
	11	Investments - publicly traded securities		1,033,404.	11	1,724,570	
	12	Investments - other securities. See Part IV, line 11			12		
	13	Investments - program-related. See Part IV, line 11		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal	line 3	3)	1,958,929.	16	2,500,515
	17	Accounts payable and accrued expenses			64,262.	17	43,075
	18	Grants payable		18			
	19	Deferred revenue			•	19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Pa	rt IV d	of Schedule D		21	
S	22	Loans and other payables to any current or former	offic	er, director,			
≝		trustee, key employee, creator or founder, substan					
Liabilities		controlled entity or family member of any of these	perso	ons		22	
	23	Secured mortgages and notes payable to unrelate				23	
	24	Unsecured notes and loans payable to unrelated the	hird p	parties		24	
	25	Other liabilities (including federal income tax, paya	bles t	o related third			
		parties, and other liabilities not included on lines 1	7-24).	Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			64,262.	26	43,075
"		Organizations that follow FASB ASC 958, check	here	X			
Ses		and complete lines 27, 28, 32, and 33.			4 455 050		
<u>a</u>	27				1,457,878.	27	2,132,345
<u>8</u>	28	Net assets with donor restrictions	436,789.	28	325,095		
pun		Organizations that do not follow FASB ASC 958	, che	ck here			
Ē		and complete lines 29 through 33.					
ts o	29	Capital stock or trust principal, or current funds				29	
sse	30	Paid-in or capital surplus, or land, building, or equi				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated inco			1 004 55-	31	0 455 440
ş	32	Total net assets or fund balances			1,894,667.	32	2,457,440
	33	Total liabilities and net assets/fund balances			1,958,929.	33	2,500,515

Form **990** (2024)

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,20	<u>4,3</u>	<u>99.</u>	
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,71			
3	Revenue less expenses. Subtract line 2 from line 1	3	48	7,9	66.	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,89	4,6	67.	
5	Net unrealized gains (losses) on investments	5	7	4,8	07.	
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	2,45	7,4	40.	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII				X	
				Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?					
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		2b	Х		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b			
			Form	990	(2024)	

#### SCHEDULE A

(Form 990)

Total

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. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

SAMUELS LIBRARY, INCORPORATED

**Employer identification number** 

54-0610300 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 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section	on A. Public Support						_							
Calenda	ar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total							
	ifts, grants, contributions, and	, ,	, ,	, ,	, ,	,	.,							
	embership fees received. (Do not													
in	clude any "unusual grants.")	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.							
	ax revenues levied for the organ-													
	ation's benefit and either paid to													
or	expended on its behalf													
3 Th	ne value of services or facilities													
	rnished by a governmental unit to													
	e organization without charge													
	otal. Add lines 1 through 3	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.							
	ne portion of total contributions													
	y each person (other than a													
•	overnmental unit or publicly													
•	upported organization) included													
	n line 1 that exceeds 2% of the													
	mount shown on line 11,													
	ublic support. Subtract line 5 from line 4.						7987921.							
	on B. Total Support						73073211							
	ar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	<b>(e)</b> 2024	(f) Total							
	mounts from line 4	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.							
	ross income from interest,	11230011	12710311	13201331	13333310	20111370	73073211							
	vidends, payments received on													
	ecurities loans, rents, royalties,	26,919.	32,257.	33,393.	41,435.	65 802	199,806.							
	nd income from similar sources	20,515.	32,2310	33,333.	±1,±33•	05,002.	100,000.							
	et income from unrelated business													
	ctivities, whether or not the													
	usiness is regularly carried on													
	ther income. Do not include gain													
	r loss from the sale of capital	33,944.	40,270.	42,815.	34,693.	36 720	188,451.							
	ssets (Explain in Part VI.)	33,344.	40,270.	42,013.	34,093.	30,729.	8376178.							
	otal support. Add lines 7 through 10		`			40	03/01/0.							
	ross receipts from related activities,					12								
	irst 5 years. If the Form 990 is for th	-		-										
	ganization, check this box and stop on C. Computation of Publi													
	ublic support percentage for 2024 (li			nolumn (fl)		14	95.36 %							
	ublic support percentage from 2023					15	95.36 % 95.20 %							
	3 1/3% support test - 2024. If the c													
							77							
	stop here. The organization qualifies as a publicly supported organization													
							b 33 1/3% support test - 2023. 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							
b 33	3 1/3% support test - 2023. If the o	organization did no	t check a box on li	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check thi								
<b>b 33</b> an	3 1/3% support test - 2023. If the cond stop here. The organization qual	organization did no ifies as a publicly s	t check a box on li upported organiza	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check thi								
b 33 ar 17a 10	3 1/3% support test - 2023. If the one of the condition of the stop here. The organization qual communities that the condition of the conditio	organization did no ifies as a publicly s - <b>2024.</b> If the org	t check a box on li upported organiza anization did not c	ine 13 or 16a, and ation check a box on line	line 15 is 33 1/3% 13, 16a, or 16b, a	or more, check thi nd line 14 is 10% o	or more,							
<b>b</b> 33 ar <b>17a 10</b> ar	3 1/3% support test - 2023. If the cond stop here. The organization qual 0% -facts-and-circumstances test and if the organization meets the facts	organization did no ifies as a publicly s - 2024. If the organications and circumstance	t check a box on li upported organiza anization did not c es test, check this	ine 13 or 16a, and ationtheck a box on line box and stop here	line 15 is 33 1/3%	or more, check thi nd line 14 is 10% o	or more,							
<b>b 33</b> ar <b>17a 10</b> ar m	3 1/3% support test - 2023. If the cond stop here. The organization qual 0% -facts-and-circumstances test and if the organization meets the facts eets the facts-and-circumstances te	organization did no ifies as a publicly s - <b>2024.</b> If the organizations. The organizations of the organizations o	t check a box on li upported organiza anization did not c es test, check this n qualifies as a pu	ine 13 or 16a, and ationheck a box on line box and stop her blicly supported or	line 15 is 33 1/3% 13, 16a, or 16b, a re. Explain in Part	or more, check thi nd line 14 is 10% o VI how the organiz	or more,							
<b>b 33</b> ar <b>17a 10</b> ar m <b>b 10</b>	3 1/3% support test - 2023. If the cond stop here. The organization qual 0% -facts-and-circumstances test and if the organization meets the facts eets the facts-and-circumstances test 0% -facts-and-circumstances test	organization did no ifies as a publicly s - 2024. If the organizationst. The organizations - 2023. If the organizations - 2023.	t check a box on li upported organiza anization did not c es test, check this n qualifies as a pu anization did not c	ine 13 or 16a, and ation	line 15 is 33 1/3% 13, 16a, or 16b, a re. Explain in Part reganization 13, 16a, 16b, or 1	or more, check thi nd line 14 is 10% o VI how the organiz 7a, and line 15 is 1	or more,							
<b>b</b> 33 ar <b>17a 10</b> ar m <b>b</b> 10	3 1/3% support test - 2023. If the cond stop here. The organization qual 10% -facts-and-circumstances test and if the organization meets the facts eets the facts-and-circumstances test ore, and if the organization meets the organization meets the organization meets the organization meets the stop of the stop of the organization meets the stop of the stop of the organization meets the stop of the stop of the organization meets the stop of the stop	organization did no ifies as a publicly s - 2024. If the orgas-and-circumstancest. The organizatio - 2023. If the organe facts-and-circum	t check a box on li upported organiza anization did not c es test, check this n qualifies as a pu anization did not c estances test, chec	ine 13 or 16a, and ation	11ine 15 is 33 1/3% 13, 16a, or 16b, a re. Explain in Part' rganization 13, 16a, 16b, or 1 op here. Explain ir	or more, check thi and line 14 is 10% of VI how the organiz 7a, and line 15 is 1 Part VI how the	or more, ation							
<b>b</b> 33 ar 17a 10 ar m <b>b</b> 10 m or	3 1/3% support test - 2023. If the cond stop here. The organization qual 0% -facts-and-circumstances test and if the organization meets the facts eets the facts-and-circumstances test 0% -facts-and-circumstances test	organization did no ifies as a publicly s - 2024. If the orgas-and-circumstancest. The organizatio - 2023. If the organe facts-and-circumstances test. Th	t check a box on li upported organiza anization did not c es test, check this n qualifies as a pu anization did not c istances test, chec e organization qua	ine 13 or 16a, and ation	13, 16a, or 16b, a re. Explain in Part ganization 13, 16a, 16b, or 1 op here. Explain ir supported organiz	or more, check thing or more, check thing of the second of	or more, ation							

#### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sed	etion A. Public Support	clow, picase comp	nete i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		, ,	, ,			
2	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						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7 <i>a</i>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c	Add lines 7a and 7b						
8 Sec	Public support. (Subtract line 7c from line 6.)						
	ndar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
	Amounts from line 6	(a) 2020	(6) 2021	(C) EOEE	(4) 2020	(6) 2024	(i) Total
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)		<u> </u>		1	1	<u> </u>
14	First 5 years. If the Form 990 is for the	•		•	•	. , . ,	. —
	check this box and stop here		-				
	tion C. Computation of Publi						
	Public support percentage for 2024 (I			column (f))		15	<u>%</u>
	Public support percentage from 2023					16	%
	ction D. Computation of Inves					T T	
	Investment income percentage for 20					17	%
18	Investment income percentage from	2023 Schedule A,	Part III, line 17			18	<u>%</u>
19a	33 1/3% support tests - 2024. If the	organization did n	ot check the box	on line 14, and line	e 15 is more than	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization quali	fies as a publicly s	supported organization	ation	
b	33 1/3% support tests - 2023. If the	•			•	·	
20	line 18 is not more than 33 1/3%, che						

## Part IV | Supporting Organizations

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

## Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
За		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
46		
10a		
401		
10b	- 000\	2004

	Addition 550 2024 File File File File File File File File		• 10	age <b>o</b>
Pai	rt IV Supporting Organizations (continued)			I
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,	44-		
Sec	provide detail in Part VI.  Ition B. Type I Supporting Organizations	11c		
	and brigger capporang organizations		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or		163	NO
•	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
<u> </u>	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	_		
_	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	2		
3	the organization maintained a close and continuous working relationship with the supported organization(s).  By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
3	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions	).		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental			
	entity (see instructions).			
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	, , , , , , , , , , , , , , , , , , , ,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	OL		
2	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
a	trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .	За		
	Tradition of output or and output to a organizations: IL 100 OF 190, provide details III Fait VI.	Ju		

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

Schedule A (Form 990) 2024

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

6

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2024

c Excess from 2022 d Excess from 2023 e Excess from 2024

## Schedule B (Form 990)

**Schedule of Contributors** 

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Name of the organization

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

**Employer identification number** 

SAMUELS LIBRARY, 54-0610300 INCORPORATED Organization type (check one): Filers of: Section: X 501(c)( 3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (Rev. 12-2024)

Name of organization

Employer identification number

## SAMUELS LIBRARY, INCORPORATED

54-0610300

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DR. ZUNKA & MS. MCNEAL  703 LIBERTY HALL ROAD  FRONT ROYAL, VA 22630	\$\$55,000.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	ANONYMOUS DONOR  330 EAST CRISER ROAD  FRONT ROYAL, VA 22630	\$ 500,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c) Total contributions	(d)
No.	Name, address, and ZIP + 4	\$	Person Payroll Complete Part II for noncash contributions.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

## SAMUELS LIBRARY, INCORPORATED

54-0610300

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. rom	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. rom Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. From Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. rom Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

**Employer identification number** 

Name of organization

SAMUELS LIBRARY, INCORPORATED 54-0610300 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

#### **SCHEDULE D** (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

SAMUELS LIBRARY, INCORPORATED

**Employer identification number** 54-0610300

Par	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		milar Funds or A	ccounts. Complete if the
	organization answered Tes Sitt Offi 556,1 artiv, int	(a) Donor advised	funds	(b) Funds and other accounts
1	Total number at end of year	(,,		· ·
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in v	vriting that the assets held	d in donor advised fun-	 ds
	are the organization's property, subject to the organization's	-		
6	Did the organization inform all grantees, donors, and donor ad			
	for charitable purposes and not for the benefit of the donor or			
	impermissible private benefit?			
Par	t II Conservation Easements. Complete if the org	ganization answered "Yes'	on Form 990, Part IV	, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).		
	Preservation of land for public use (for example, recreat	tion or education)	Preservation of a hist	orically important land area
	Protection of natural habitat		Preservation of a cert	ified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribut	ion in the form of a co	
	day of the tax year.		<b>Y</b>	Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
С	Number of conservation easements on a certified historic stru	ucture included on line 2a		2c
d	Number of conservation easements included on line 2c acqui	red after July 25, 2006, ar	nd not	
	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or te	rminated by the organ	ization during the tax
	year			
4	Number of states where property subject to conservation eas			
5	Does the organization have a written policy regarding the per		on, handling of	
	violations, and enforcement of the conservation easements it			
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and	enforcing conservation	on easements during the year
7	Amount of our page in our and in monitoring increasing band	ling of violations, and onfo	voina concentation co	comparts duving the year
7	Amount of expenses incurred in monitoring, inspecting, hand	iing of violations, and emic	ording conservation ea	sements during the year
8	Does each conservation easement reported on line 2d above	eatiefy the requirements of	of section 170/b)(4)(R)(	i)
0				
9	and section 170(h)(4)(B)(ii)?  In Part XIII, describe how the organization reports conservation			
3	balance sheet, and include, if applicable, the text of the footn			
	organization's accounting for conservation easements.	oto to the organization of	manolar statements tri	at describes the
Par	t III Organizations Maintaining Collections of	Art, Historical Trea	sures, or Other S	Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 956	8, not to report in its rever	nue statement and bal	ance sheet works
	of art, historical treasures, or other similar assets held for pub	lic exhibition, education, o	or research in furthera	nce of public
	service, provide in Part XIII the text of the footnote to its finan	icial statements that descri	ribes these items.	
b	If the organization elected, as permitted under FASB ASC 958	8, to report in its revenue :	statement and balance	e sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or i	esearch in furtherance	e of public service,
	provide the following amounts relating to these items.			
	(i) Revenue included on Form 990, Part VIII, line 1			\$
2	If the organization received or held works of art, historical trea			
	the following amounts required to be reported under FASB AS	SC 958 relating to these it	ems:	
а	Revenue included on Form 990, Part VIII, line 1			\$
b	Assets included in Form 990, Part X			

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

Schedule D (Form 990) (Rev. 12-2024)

432051 01-02-25

а	Board designated or quasi	-endowment			100	)	%	
b	Permanent endowment			%				
С	Term endowment		%					

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:(i) Unrelated organizations?

org	anization by.		 
(i)	Unrelated organizations?	3a(i)	Х
(ii)	Related organizations?	3a(ii)	Х
If "`	Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

## Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
<b>b</b> Buildings				
c Leasehold improvements		156,684.	75,992.	80,692.
<b>d</b> Equipment		526,321.	359,744.	166,577.
e Other		588,512.	440,835.	147,677.
Total. Add lines 1a through 1e. (Column (d) must equa	al Form 990. Part X. line 1	0c. column (B))		394,946.

Schedule D (Form 990) (Rev. 12-2024)

Vas No

**b** If

	stments - Other Securities ete if the organization answered "Yes" (	on Form 990 Part IV line	11h See Form 990 Part V line 12	
	CCURITY OF Category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	d-of-vear market value
(1) Financial deriva		( )	'	,
	uity interests			
(3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)			+	
(G)				
(H)	equal Form 990, Part X, line 12, col. (B))			
Part VIII Inves	stments - Program Related.			
	ete if the organization answered "Yes"	on Form 990, Part IV, line		
<b>(a)</b> D	escription of investment	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
<u>(1)</u>				
(2)				
(3)				
(4)				
(5)				
(6)				
(7) (8)				
(9)				
	equal Form 990, Part X, line 13, col. (B))			
Part IX Othe	r Assets			
Compl	ete if the organization answered "Yes"	on Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
	(a)	Description		(b) Book value
<u>(1)</u>				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)		<u>'</u>		
(8)				
	nust equal Form 990, Part X, line 15, col	(R))		
Part X Othe	r Liabilities	. ((0))		l
Compl	ete if the organization answered "Yes"	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25	
1.	(a) Description of liability			(b) Book value
(1) Federal inco	ome taxes			
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	nust equal Form 990, Part X, line 25, col			 
∠. Liability for unce	errain rax positions. In Part XIII, provide	THE TEXT OF THE TOOTHOUGH	the organization's financial statements t	nai reports the

Schedule D (Form 990) (Rev. 12-2024)

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.  1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
	<u>,207.</u>
a Net unrealized gains (losses) on investments b Donated services and use of facilities 2b 12,000.	
c Recoveries of prior year grants	
d Other (Describe in Part XIII.)	005
e Add lines 2a through 2d	,807. ,400.
	,400.
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	
b Other (Describe in Part XIII.)	000
c Add lines 4a and 4b	,999. ,399.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.) 5 2, 204  Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	, 399.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	
	,434.
	,434.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities 2a 12,000.	
b Prior year adjustments 2b	
c Other losses 2c	
d Other (Describe in Part XIII.)  e Add lines 2a through 2d  2e 12	000
e Add lines 2a through 2d       2e       12         3 Subtract line 2e from line 1       3       1,711	,000.
3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	, 15 11
a Investment expenses not included on Form 990, Part VIII, line 7b  4a 4,999.	
b Other (Describe in Part XIII.)	
	.999.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.) 5 1,716	,999.
Part XIII Supplemental Information	•
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,
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 lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	XI,
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 lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	XI,
	XI,

## SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

## **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization							ntification number
	LIBRARY, INCORPOR					54-0610	
<b>Part I</b> Fundraising Activities. required to complete this part	Complete if the organization answet.	red "Y	es" or	n Form 990, Part IV, I	ine 1	7. Form 990-EZ	filers are not
<ul> <li>1 Indicate whether the organization rais</li> <li>a Mail solicitations</li> <li>b Internet and email solicitations</li> <li>c Phone solicitations</li> <li>d In-person solicitations</li> <li>2 a Did the organization have a written of key employees listed in Form 990, P</li> <li>b If "Yes," list the 10 highest paid individual compensated at least \$5,000 by the</li> </ul>	ed funds through any of the followin  e Solicitat  f Solicitat  g Special  or oral agreement with any individual  art VII) or entity in connection with providuals or entities (fundraisers) pursua	tion of tion of fundra (includ	nongo gover ising ing of onal fo	overnment grants nment grants events ficers, directors, trus undraising services?		Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have cu or con contribu	ustody trol of	(iv) Gross receipts from activity	to (c	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No				
			1				
	, in the second						
	n is registered at licensed to colicit a			ar has been notified	itio	avament from ro	aintration
List all states in which the organizatio or licensing.	n is registered or licensed to solicit c	CONTINU	LIONS	or has been notified	IL IS	exempt from re(	gistration

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

Schedule G (Form 990) (Rev. 12-2024)

Pa		of fundraising events. Complete if the offundraising event contributions and gr	-		· · · · · · · · · · · · · · · · · · ·	
		5. Tariaraioning overte derittibutions and gr	(a) Event #1	(b) Event #2	(c) Other events	
			ANNUAL		NONE	(d) Total events
			APPEAL			(add col. (a) through
			(event type)	(event type)	(total number)	col. <b>(c)</b> )
Revenue						
eve	1	Gross receipts	109,781.			109,781.
ш						
	2	Less: Contributions				
	2	Grass income (line 1 minus line 2)	109,781.			109,781.
_	<u>ა</u>	Gross income (line 1 minus line 2)	105,701.			105,701.
	4	Cash prizes				
	5	Noncash prizes				
Direct Expenses		<b>5</b> . (6 . 11)				
per	6	Rent/facility costs				
ξÊ	7	Food and beverages				
) jrec	ľ	1 ood and beverages				
	8	Entertainment				
	9	Other direct expenses				9,699.
	10	,				9,699.
Da	rt I	Net income summary. Subtract line 10 from I		000 Dort IV line 10 or		100,082.
ГС	11 ( 1	<b>Gaming.</b> Complete if the organization \$15,000 on Form 990-EZ, line 6a.	answered "Yes" on Form	1990, Part IV, line 19, or	reported more than	
		\$ 10,000 0111 01111 000 EE, 11110 00.	() 5:	(b) Pull tabs/instant		(d) Total gaming (add
nue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Revenue						
	1	Gross revenue				
	_	Cook prizes				
ses	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
t E						
irec	4	Rent/facility costs				
	5	Other direct expenses	<b>V</b> = 0/			
	6	Volunteer labor	Yes % No	Yes % No	Yes % No	
		volunteer labor	140	140	NO	
	7	Direct expense summary. Add lines 2 through	h 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
_						
		ter the state(s) in which the organization condu the organization licensed to conduct gaming a	_	etatos?		Yes No
		No," explain:				res NO
~	_	)de				
					•	
		ere any of the organization's gaming licenses re			year?	Yes No
b	lf "	Yes," explain:				
	_					
	_					

Schedule G (Form 990) (Rev. 12-2024)

432082 01-14-25

Sch	edule G (Form 990) (Rev. 12-2024) SAMUELS LIBRARY, INCORPORATED 54-0	<u> </u>	Page <b>3</b>
11	Does the organization conduct gaming activities with nonmembers?	Yes	☐ No
	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
12	Indicate the percentage of gaming activity conducted in:		
		ا ءها	0/
	The organization's facility	13a	<u>%</u>
	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name		
	Address		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	☐ No
	olf "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
	of gaming revenue retained by the third party \$		
C	s If "Yes," enter the name and address of the third party:		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Traine		
	Gaming manager compensation \$		
	Carning manager compensation $\psi$		
	Description of services provided		
	Director/officer Employee Independent contractor		
17	Mandatory distributions:		
	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
Ī		Yes	☐ No
	retain the state gaming license?  Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		
K.			
Da	organization's own exempt activities during the tax year \$ rt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa	+ III . I' O. (	01- 40I-
Га		rt III, lines 9, 9	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		
_			
_			
_			

Schedule G	(Form 990)	SAMUELS LIBRARY,	INCORPORATED	54-0610300	Page 4
Part IV	Supplemental Info	SAMUELS LIBRARY, ormation (continued)			
		(serial des)			
		4			
		<u></u>			

#### **SCHEDULE 0** (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

## Supplemental Information to Form 990 or 990-EZ

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization SAMUELS LIBRARY, INCORPORATED	Employer identification number 54-0610300
FORM 990, PART VI, SECTION B, LINE 11B:	31 0010000
THE BOARD REVIEWS A COPY OF THE 990 BEFORE IT IS FILED.	
THE DOING REVIEWS IT COLL OF THE 330 BEFORE IT IS THEED.	
FORM 990, PART VI, SECTION B, LINE 12C:	
THE ORGANIZATION MONITORS AND ENFORCES THE CONFLICT OF INT	EREST POLICY BY
REQUIRING THE BOARD TO DISCLOSE CONFLICTS OF INTEREST ANNU	
NEW OTHER POINTS TO PIDOLOGIC CONTLICTS OF INTERNED THAT	
FORM 990, PART VI, SECTION B, LINE 15:	
THE BOARD OF TRUSTEES DETERMINES THE LIBRARY DIRECTOR'S CO	MPENSATION
PACKAGE BASED ON PERFORMANCE. THE LIBRARY DIRECTOR REVIEW	
OF THE DIRECTOR OF OPERATIONS AND RECOMMENDS AN APPROPRIAT	
THE BOARD OF TRUSTEES, WHO ULTIMATELY APPROVES THE DIRECTO	
COMPENSATION PACKAGE.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE DOCUMENTS ARE AVAILABLE UPON REQUEST.	
FORM 990, PART XII, LINE 2C	
THE BOARD OF TRUSTEES ASSUMES RESPONSIBILITY FOR THE OVERS	IGHT OF THE
REVIEW.	

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

Schedule O (Form 990) (Rev. 12-2024)

## Samuels Library, Inc. Budget vs. Actual Total Through Oct 31, FY 2026

	Aug 25	Sep 25	Oct 25	Jul '25 - Jun 26	Budget	% of Budget		
Income								
4000 · Investment Account Funding	0.00	0.00	0.00	32,483.65	30,000.00	108.3%		
1061 · Donor Emergency Fund Transfer	125,000.00	0.00	75,000.00	260,000.00	1,163,642.00	22.3%		
1056 · Reserve Account Fund Transfer	0.00	50,000.00	50,000.00	100,000.00	0.00	100.0%		
4050 · State Aid	0.00	0.00	61,642.25	123,284.50	246,569.00	50.0%		
4060 · Other Grants/Reimbursements	0.00	0.00	500.00	3,860.00	8,195.00	47.1%		
4110 · Copier Income	1,112.42	1,313.46	1,056.39	4,661.71	11,750.00	39.7%		
4120 · Interest Income	99.38	155.66	127.91	497.55	4,000.00	12.4%		
4140 · Donations	1,357.38	3,444.42	1,560.11	6,973.55	6,000.00	116.2%		
4146 · FOSL Donations	0.00	7,851.83	0.00	7,851.83	25,000.00	31.4%		
4147 · Adult Dept Donations	1,200.00	80.00	0.00	1,280.00	1,000.00	128.0%		
4149 · Community Outreach Income	0.00	0.00	894.44	894.44	4,000.00	22.4%		
4159 · Thompson Charitable Trust	0.00	0.00	0.00	0.00	0.00	0.0%		
4160 · Children's Programs Donations	0.00	0.00	4,500.00	4,500.00	6,000.00	75.0%		
4163 · StoryWalk	0.00	0.00	0.00	0.00	2,500.00	0.0%	this line is being evaluated to determine it	f it is worth staff time involved
4171 · Book Sales - Amazon	0.00	0.00	0.00	0.00	600.00	0.0%		
4175 · Retail Income	49.00	77.25	74.25	262.50	750.00	35.0%		
4190 · Development - from Reserve	0.00	0.00	0.00	0.00	4,000.00	0.0%		
4210 · Fines Income	754.54	881.46	647.25	3,129.23	9,000.00	34.8%		
4215 · FAX Service	42.25	37.75	5.25	116.00	500.00	23.2%		
4220 · Replacement Costs	440.57	561.64	649.01	2,243.75	8,000.00	28.0%		
4230 · Nonresident Fees	10.00	20.00	25.00	90.00	175.00	51.4%		
4250 · Interlibrary Loan Chgs	0.00	0.00	5.00	5.00	100.00	5.0%		
4400 · Meeting Room Income	80.00	50.00	0.00	130.00	500.00	26.0%		
4700 · Misc Income	-67.91	-16.99	81.51	-61.51	100.00	-61.5%		
Total Income	130,077.63	64,456.48	196,768.37	552,202.20	1,532,381.00	36.0%		

# Samuels Library, Inc. Budget vs. Actual Total Through Oct 31, FY 2026

		Aug 25	Sep 25	Oct 25	Jul '25 - Jun 26	Budget	% of Budget		
Exp	pense								
	6000 · Salaries	72,866.98	70,165.71	71,210.20	273,638.51	840,000.00	32.6%		
	6040 · Retirement Funding/Current	3,152.78	3,074.21	3,072.41	12,515.10	35,000.00	35.8%		
	6050 · FICA SS/Med Payroll Tax Expense	5,574.34	5,367.63	5,447.57	20,833.36	64,260.00	32.4%		
	6060 · Unemployment Tax Expense	6.06	5.38	5.13	22.43	600.00	3.7%		
	6080 · Hospitalization Expense	9,732.67	9,985.94	9,985.94	40,739.47	144,000.00	28.3%		
	6090 · Travel/Administrative Costs	2,196.36	188.95	611.10	3,211.46	7,500.00	42.8%	\$500 from FOSL for VLA	
	6091 · Development Travel/Admin Exp	0.00	486.00	0.00	518.88	4,000.00	13.0%		
	6200 · Books/Materials	7,786.62	6,194.70	9,588.55	32,400.00	95,000.00	34.1%		
	6235 · Databases	0.00	0.00	0.00	2,000.00	13,500.00	14.8%	\$5,000 from FOSL for Hoopla	
	6250 · Subscriptions	0.00	179.49	690.47	1,490.68	7,200.00	20.7%		
	6280 · Library Supplies	243.79	228.42	146.30	989.91	10,000.00	9.9%		
	6300 · Internet Access Charges	400.00	400.00	406.00	1,612.00	5,200.00	31.0%		
	6410 · Special Projects	0.00	0.00	696.24	696.24	4,500.00	15.5%		
	6411 · Community Outreach	1,234.82	3,250.63	195.06	5,191.05	4,000.00	129.8%	\$2,000 from FOSL for Samicon Expense	es
	6420 · Childrens/Special Programs	300.00	21.51	0.00	2,414.63	6,000.00	40.2%	\$2,400 for Summer Reading Programs - grant rec'd	from Elks in FY2025
	6430 · Adult Programs	0.00	0.00	0.00	223.67	2,000.00	11.2%		
	6440 · ILL Charge	0.00	0.00	0.00	0.00	0.00	0.0%		
	6610 · Contractual Services	60.00	3,616.10	60.00	3,796.10	17,500.00	21.7%		
	6620 · Maint. Supplies/Small Equip.	780.84	1,385.78	777.19	3,781.56	9,500.00	39.8%		
	6622 · Custodial Services	0.00	0.00	0.00	0.00	0.00	0.0%		
	6630 · Building Maintenance-repair/rep	1,588.62	475.00	570.00	6,787.41	51,400.00	13.2%		
	6632 · Lease Expense	0.00	0.00	0.00	0.00	1.00	0.0%		
	6639 · Professional Services	0.00	0.00	0.00	0.00	0.00	0.0%		
	6640 · Furniture	0.00	0.00	0.00	0.00	0.00	0.0%		
	6641 · Story Walk	0.00	0.00	400.00	400.00	2,500.00	16.0%		
	6710 · Insurance	0.00	0.00	0.00	0.00	6,300.00	0.0%		

# Samuels Library, Inc. Budget vs. Actual Total Through Oct 31, FY 2026

	Aug 25	Sep 25	Oct 25	Jul '25 - Jun 26	Budget	% of Budget		
6720 · Utilities	5,132.60	4,414.35	4,525.70	24,525.39	75,000.00	32.7%		
6810 · Postage	10.99	10.99	0.00	911.52	2,500.00	36.5%		
6820 · Telephone	228.69	225.85	220.88	898.83	2,750.00	32.7%		
6830 · Office Expenses/Supplies	173.75	241.81	219.43	1,093.83	6,000.00	18.2%		
6840 · PR & Advertising	0.00	149.78	0.00	172.76	1,500.00	11.5%		
6850 · Copier Expense	962.83	1,938.57	496.83	4,780.20	12,000.00	39.8%		
6860 · Audit Expense	0.00	12,000.00	0.00	12,000.00	16,000.00	75.0%	Progress Bill	
6900 · Computer Equipment	54.99	0.00	0.00	7,042.07	23,500.00	30.0%		
6905 · Computer Maintenance & Supplies	1,729.55	30.00	0.00	3,538.69	11,000.00	32.2%		
6906 · Hot Spots	0.00	0.00	0.00	0.00	2,350.00	0.0%		
6955 · Library Automation System	750.00	0.00	0.00	22,257.52	22,000.00	101.2%	Complete for Year	
6962 · RFID	0.00	0.00	0.00	4,283.00	4,300.00	99.6%	Complete for Year	
6963 · SAMS	0.00	0.00	0.00	0.00	3,400.00	0.0%		
6964 · SenSource	0.00	0.00	0.00	0.00	400.00	0.0%		
6966 · Firewall Hardware/Software	225.00	145.00	145.00	1,817.50	9,820.00	18.5%		
6969 · Reading Program Software	0.00	0.00	648.24	648.24	1,500.00	43.2%	Complete for Year	
6970 · Web Calendar	0.00	0.00	0.00	0.00	2,000.00	0.0%		
6972 · Cloud Storage	91.25	93.92	0.00	275.79	1,200.00	23.0%		
6973 · Mobile App	0.00	0.00	0.00	0.00	2,200.00	0.0%		
6974 · Server Partitioned Back-Up	0.00	0.00	0.00	0.00	3,000.00	0.0%		
Total Expense	115,283.53	124,275.72	110,118.24	511,152.78	1,532,381.00	33.4%		
				_				
* This report contains no Mellon Grant Incon	ne or Expense	S						

## Samuels Public Library Strategic Planning Committee Meeting October 13, 2025

Start Time: 5:30 p.m. End Time: 6:30 p.m.

Present: Joan Richardson, Chairperson; Melody Hotek, Board President; Michelle Leasure,

Trustee; Ed Richards, Trustee; Lewis Moten, Trustee

Absent: Erin Rooney, Library Director

The committee members finished the initial review for this fiscal year of the current strategic plan for Samuels Public Library.

- Various edits were made to clarify or update the document.
- The revised draft of the plan will serve as a guide for further discussion at the committee's upcoming meetings for the year.
- The committee agreed to review the plan again at the February strategic planning committee meeting to ready the draft of the plan for presentation to the full Board of Trustees at the March Board of Trustees meeting for their input.
- The committee's end goal for the year is to have the strategic plan ready for a final Board of Trustees vote at the Board meeting in May 2026.

Next Meeting: The strategic planning committee will not meet in December. The next meeting will take place on February 9, 2026, at 5:30 in the Baxter Bowling Room in the library.

Minutes submitted by Joan Richardson

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## Bi-Monthly Development Committee Meeting Agenda October 15, 2025

- 1. Call Meeting to Order and Record Attendance
- 2. Approve Meeting Minutes
- 3. FOSL Report
- 4. Fundraising Updates
- 5. Annual Appeal
  - a. Review Mailer Draft
    - i. Provide any feedback/comments by October 22
- 6. Business Sponsorships
  - a. Current and Potential Prospects



## Development Committee Meeting Minutes August 20, 2025

The Development Committee met on August 20, 2025 at Samuels Public Library. In attendance were Melody Hotek, Madeline Hickman, Lisa Cobb, Scott Jenkins, Sydney Patton, Erin Rooney, Eileen Grady, and Amy Hayes.

Ms. Hotek called the meeting to order.

Ms. Hotek began discussions by appointing Mr. Scott Jenkins as the Chair of the Development Committee following the resignation of the former chair, Mr. Michael Whitlow.

Ms. Hotek informed the Development Committee that Samuels Library is concluding its contract with Emergence on October 15, 2025. Additionally, Samuels Library is concluding its contract with the fundraising team on September 15, 2025.

Ms. Hotek continued the discussion by noting that a fundraising training will take place on Saturday, September 6, 2025 for the Board of Trustees annual retreat.

The committee accepted the June 18, 2024 meeting minutes as presented.

## **FOSL Report**

- FOSL President Sydney Patton gave an overview of current FOSL plans and actions.
  - FOSL completed their annual update report and newsletter
  - FOSL has completed their annual update report and newsletter
  - FOSL is preparing for their book sale beginning on September 26, 2025 with a goal of \$10,000
  - FOSL had over 350 FOSL members in FY2025 an all time record. Additionally,
     FOSL had a record-breaking fundraising year of raising over \$60,000

## **Grant & Fundraising Updates**

- Ms. Hayes provided an overview of grant and fundraising plans and actions.
  - Ms. Hayes began a discussion of grants that Samuels Library has received since the last meeting, including:
    - FLIGHT PATH programming support to educate the public about migratory birds and local wildlife safety, which will be hosted in Spring 2026.

- Ms. Hayes discussed other grant and funding opportunities that have been submitted or are upcoming.
- The discussion continued with an overview of funds raised over the course of FY2025. The Development Plan was referenced to discuss expectations and goals for fundraising in FY2026.

## **Upcoming Events**

- Ms. Hayes announced that SamiCon 2025 is set for September 20 and over 15 vendors will be attending.
- Ms. Hayes informed the Development Committee that the Annual Appeal is coming up and a draft of the mailer will be presented at the next Development Committee meeting to be reviewed for edits/approval and mailed out in early November.

## **Business Sponsorships**

The Development Committee discussed its recent launch of its business sponsorship program to partner with local businesses to provide support for the library through contributions and programming.

There being no further business, the meeting was adjourned.

The next scheduled Development meeting is set for Wednesday, October 15, 2025 from 5:00 p.m. - 6:00 p.m.

## How Your Support Makes an Impact











For questions or more information about donating to Samuels Library, visit samuelslibrary.net

Of

contact the Development Administrator at development@samuelslibrary.net

Save the Dates







Dear Friends,

As Library Director, I am honored and grateful for the opportunity to witness how Samuels Public Library continues to inspire and strengthen our community. Your enthusiasm and support make it possible for the Library to thrive as a welcoming space for all.

Day after day, the Library hums with life – families gathered for storytime, neighbors learning new skills, students finding a quiet place to study, visitors discovering a welcoming space to read, learn, or simply stay connected. This constant energy is possible only because of a devoted team of staff and more than 130 volunteers who give their time and talents to keep programs and services thriving. Yet the real foundation of the Library's success is you – our community of supporters.

Right now, your library is completely defunded by Warren County and operating on the sole support of donors, sponsorships, private grants, and State Aid for Fiscal Year 2026. To sustain daily operations and meet essential needs, we have set an ambitious Donor Emergency Fund goal of \$1,242,142 for the year ending June 30, 2026.

Thanks to many caring friends, we are already more than halfway there – but we still need your help to reach the finish line.

Every gift, no matter the size, helps ensure that Samuels Library remains the heart of our community today and for generations to come. Your generosity keeps the doors open, the lights on, and the ideas flowing.

Thanks to the hard work of our supporters, the outcome of the recent election will hopefully see restoration of Warren County funding for your public library.

Thank you for believing in this library and the people it serves.

With warmth and gratitude, Erin Rooney Library Director A generous donor has provided a match of

\$25,000

for our Annual Appeal!

All donations up to \$25,000 will be matched, doubling your impact and support for Samuels Public Library





## Your Community Library is Award Winning!



## **Advocacy Award**

Samuels Public Library 2025 Virginia Library Association

## Supporter of Professional Associates Award

Eileen Grady 2025 Virginia Library Association

## Best of Front Royal & Warren County

2025 The Northern Virginia Daily

Virginia Library of the Year 2024 Virginia Library Association Committee on Trustees Notes October 28, 2025

Present: Joan Richardson, Melody Hotek, Celeste Brooks, Lori Girard, Madeline Hickman, Erin Rooney

The Committee Reviewed the Board Survey results. Eleven out of 15 board members completed the survey. The scores were very good across the board, with only one topic standing out as an item for discussion, that of board development opportunities.

E. Rooney suggested we split the board retreat into a new board training and full board training next year. That had been done previously, but in recent years the break-out had not happened. The committee agreed bring it back would be a positive move and allow us to provide better information to both new and returning members.

The committee discussed providing a mid-year training, but it was decided that the majority of the board is already giving as much time as they can. Instead, we will strive to provide educational opportunities for the board to take advantage at their convenience, such as articles and webinars.

There will not be a December meeting for the Committee on Trustees. Our next meeting will be February 24, 2026.



## Policy& Bylaws Committee October 29, 2025 5:00pm

Present: Kim Emerson, Chair, Melody Hotek, Lewis Moten, Scott Jenkins, Erin Rooney, Library Director

Absent: Ed Richards, Lori Girard

Erin presented the committee with agreed upon and final revisions to the Release Form for Studio 330 participation for both Adults and Minors. After discussion, a few minor edits were made to the document and then put to a motion with all in agreement.

The Committee is recommending this form: Release of All Claims, Assumptions of the Risk, and Permission to Use My Photograph Likeness for the approval of the Board at the November meeting.

Kim Emerson, Chair

	Effective
Name:	

## Studio 330

Release of All Claims, Assumptions of the Risk, and Permission to Use My
Photograph Likeness

To use the studio 330 facilities and equipment, visitors must review the Release of All Claims, Assumptions of the Risk, and Permission to Use My Photograph Likeness, sign and comply with the wavier.

WHEREAS, the undersigned participant, and if applicable, the participant's parent or legal guardian, with full and complete understanding of all hazards, dangers, and risks associated with activities within Studio 330 offered by Samuels Library, Inc. (the Library) hereby voluntarily assume full responsibility and all risk, chance, and hazard for any and all personal and bodily injuries and property damage that may result from participation in activities and through the use of tools, equipment, and other associated materials in utilizing Studio 330.

#### **Assumption of Risk:**

The participant, and if applicable the participant's parent or legal guardian, recognize and agree that the participant's use of Studio 330 facilities, tools, equipment, and materials is entirely optional and voluntary. They further understand and agree that such use involves various inherent hazards, dangers, and risks, including without limitation, and only by way of example, the risk of trips, slips, and falls; cuts, broken bones, burns, and other wounds to hands, head, feet, eyes, and other body parts; serious personal injury and illness, paralysis, permanent disability, and even possibly death; electrical shock; impalement; exposure to dust, fumes, smoke, noise, and vibrations; and accidents due to the negligence of other users.

THE PARTICIPANT, AND IF APPLICABLE THE PARTICIPANT'S PARENT OR LEGAL GUARDIAN, ASSUME FULL RESPONSIBILITY FOR ANY RISKS OF LOSS, DAMAGE, OR PERSONAL INJURY, INCLUDING DEATH, THAT THE PARTICIPANT MAY SUSTAIN, OR ANY

## LOSS OR DAMAGE OF PROPERTY OWNED BY THE PARTICIPANT, AS A RESULT OF ENGAGING IN SUCH ACTIVITIES.

The participant, and if applicable the participant's parent or legal guardian, certify that the participant is physically capable of safely participating in the use and activities of Studio 330 and that all actions necessary to make this determination have been taken.

## Release of Liability:

In consideration of the participant being physically capable of safely participating in the use of Studio 330, the participant, and if applicable the participant's parent or legal guardian, hereby waive, release, and forever discharge the Library, and its officers, trustees, directors, employees, agents, and volunteers from any and all claims, liabilities, losses, damages, expenses, actions, and causes of action of every nature and kind arising out of or relating in any way to the activities offered in Studio 330 or while using any Studio 330 facilities, tools, equipment, or materials.

The participant, and if applicable the participant's parent or legal guardian, agree to indemnify and hold harmless the Library and its officers, trustees, directors, employees, agents, and volunteers from any and all personal and bodily injuries, death, and property damage, including costs of investigation, reasonable attorney's fees, expenses, and costs of appeals, arising out of any such claims or suits because of any acts or omissions by the participant.

#### **Publicity Release:**

In connection with participation in Studio 330 activities, the participant, and if applicable the participant's parent or legal guardian, understand that the participant may be photographed. Permission is granted for the Library to use such photo, video, or film likeness for any legitimate purpose by the activity holders, producers, sponsors, organizers, and assigns.

### **Code of Conduct:**

The participant, and if applicable the participant's parent or legal guardian, agree to comply with all rules, regulations, training and certification, and safety procedures during participation in Studio 330 activities, and recognize that failure to do so may result in injury or damage to the participant or others, for which the participant or guardian may be held liable. Privileges may be revoked for failure to comply with Studio 330 rules, conduct expectations, or other library use policies.

## **Copyright Infringement:**

The Library will not be responsible for any damages to materials or errors in conversions and is not liable for any copyright infringement. Each participant assumes all responsibility

for observing copyright restrictions and other laws when using equipment in Studio 330. The Library reserves the right to refuse any request for conversion services where Library staff determine that a violation of the law may occur as a result of conversion.

### **Acknowledgment and Signature**

The undersigned participant, and if applicable the participant's parent or legal guardian, hereby acknowledge that they have carefully read and fully understand this Waiver and Release of Liability, including the assumption of risk, release, indemnification, publicity, and code of conduct provisions contained herein.

The participant, and if applicable the participant's parent or legal guardian, further acknowledge that participation in Studio 330 activities is voluntary and that the participant is free to decline or discontinue participation at any time.

### For Adult Participants:

By signing below, the participant certifies that they are over eighteen (18) years of age and mentally competent to sign this agreement. This Release and Assumption of Risk is binding upon the participant and upon all heirs, executors, administrators, successors, and assigns, and all persons who may claim by or through the participant. The participant acknowledges that they have read and fully understand this Waiver & Release Agreement, understand that they are assuming all risks inherent in participation, and that they are releasing any and all claims that may arise as a result of participation in Studio 330 activities.

#### **For Minor Participants:**

By signing below, the parent or legal guardian certifies that they are the parent or legal guardian of the minor named herein, have the legal authority to sign on the minor's behalf, and consent to the minor's participation in Studio 330 activities. The parent or legal guardian agrees to all terms of this Waiver & Release Agreement on behalf of the minor and themselves, and acknowledges that the agreement is binding upon themselves, the minor, and their respective heirs, executors, administrators, successors, and assigns.

If any of the provisions of this Release of All Claims, Assumptions of the Risk, and Permission to Use My Photograph Likeness for any reason become invalid or otherwise unenforced, the remainer of this title Release of All Claims, Assumptions of the Risk, and Permission to Use My Photograph Likeness shall remain in full force and effect.

Participant Name	(please prin	nt):

Participant Signature:	Date:
Parent/Guardian Name (if participant is under 18):	
Parent/Guardian Signature:	Date:
Library Staff Witness (optional):	Date: