



**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:

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



Madeline Hickman  
Secretary

Attachment:

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



# 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

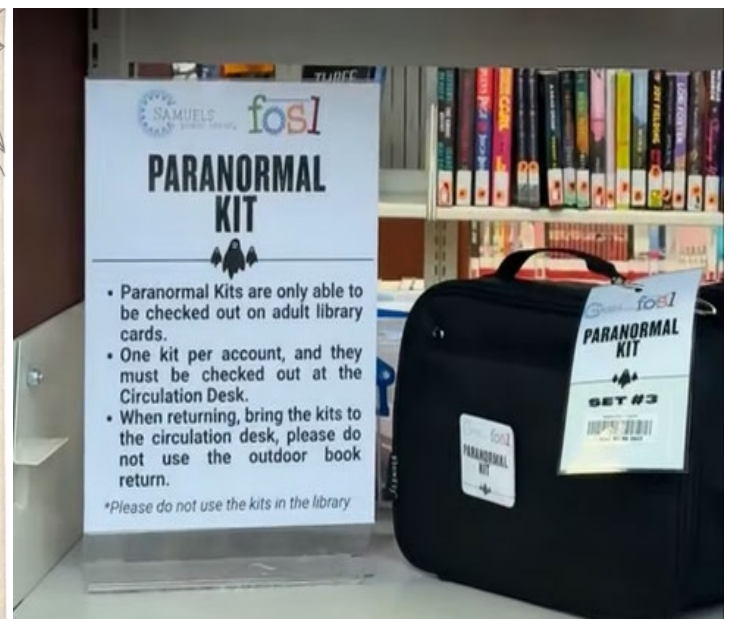


Figure 4- Library of Things: Paranormal Kits



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

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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,

Eileen Grady

**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

**SAMUELS LIBRARY, INC.**

**Statements of Financial Position**

June 30, 2025 and 2024

<b>Assets</b>	<b>2025</b>	<b>2024</b>
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	<u>394,946</u>	<u>357,901</u>
 Total assets	 <u>\$ 2,500,515</u>	 <u>\$ 1,958,929</u>
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b> , accounts payable and accrued expenses	<u>\$ 43,075</u>	<u>\$ 64,262</u>
 <b>Net Assets</b>		
Without donor restrictions	\$ 2,132,345	\$ 1,457,878
With donor restrictions	<u>325,095</u>	<u>436,789</u>
Total net assets	<u>\$ 2,457,440</u>	<u>\$ 1,894,667</u>
 Total liabilities and net assets	 <u>\$ 2,500,515</u>	 <u>\$ 1,958,929</u>

See Notes to Financial Statements.

**SAMUELS LIBRARY, INC.**

**Statement of Activities**  
For the Year Ended June 30, 2025

	<b>2025</b>		<b>Total</b>
	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	
<b>Revenues and Other Support</b>			
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
<b>Expenses</b>			
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	--	68,931
Total expenses	\$ 1,723,434	\$ --	\$ 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

See Notes to Financial Statements.

**SAMUELS LIBRARY, INC.**

**Statement of Activities**  
For the Year Ended June 30, 2024

	<b>2024</b>		<b>Total</b>
	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	
<b>Revenues and Other Support</b>			
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	--	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
<b>Expenses</b>			
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	--	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

See Notes to Financial Statements.

**SAMUELS LIBRARY, INC.**

**Statements of Cash Flows**

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>Cash Flows from Operating Activities</b>		
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
 <b>Cash Flows from Investing Activities</b>		
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
 <b>Cash and Cash Equivalents</b>		
Beginning	546,270	84,174
Ending	\$ 366,445	\$ 546,270

See Notes to Financial Statements.

# SAMUELS LIBRARY, INC.

## 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>
Equipment	3-15
Furniture and fixtures	7-10
Building improvements	15

## Notes to Financial Statements

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.

## Notes to Financial Statements

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.

## Notes to Financial Statements

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:

	<b>2025</b>	<b>2024</b>
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

## Notes to Financial Statements

### 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:

	<b>2025</b>		
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Cash reserves	\$ 369,808	\$ --	\$ --
Equities	832,190	--	--
Fixed income	515,159	--	--
Community Foundation	--	7,413	--
	\$ 1,717,157	\$ 7,413	\$ --
	<b>2024</b>		
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
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:

	<b>2025</b>	<b>2024</b>
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

## Notes to Financial Statements

### 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

## Notes to Financial Statements

### 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.

## Notes to Financial Statements

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

	<b>2025</b>	<b>2024</b>
	<b>Without Donor Restrictions</b>	<b>Without Donor Restrictions</b>
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:

	<b>2025</b>	<b>2024</b>
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

## Notes to Financial Statements

### Note 12. Schedules of Functional Expenses

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

	2025			
	Program Services	Management and General	Fundraising	Total
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	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	--	--	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			
	Program Services	Management and General	Fundraising	Total
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	53,605	2,821	--	56,426
Insurance	5,906	311	--	6,217
Maintenance service and supplies	72,477	--	--	72,477
Office equipment and maintenance	46,283	--	--	46,283
Office expense	20,229	1,065	--	21,294
Other expense	32,375	14,897	--	47,272
Professional services	--	41,956	--	41,956
Salaries	467,380	223,206	49,007	739,593
Subscriptions	4,996	--	--	4,996
Taxes and benefits	122,450	58,362	12,853	193,665
Utilities	82,708	4,353	--	87,061
Total expenses	\$ 1,135,308	\$ 346,971	\$ 61,860	\$ 1,544,139

## Notes to Financial Statements

### 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
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.

## Notes to Financial Statements

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
	\$ 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.

## Notes to Financial Statements

### 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 or 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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2024

Open to Public Inspection

**A** For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>SAMUELS LIBRARY, INCORPORATED</b>		<b>D</b> Employer identification number <b>54-0610300</b>
	Doing business as		<b>E</b> Telephone number <b>540-635-3153</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>2,244,451.</b>
	330 EAST CRISER ROAD		<b>H(a)</b> Is this a group return for subordinates? ..... <b>Yes X No</b>
City or town, state or province, country, and ZIP or foreign postal code <b>FRONT ROYAL, VA 22630</b>		<b>H(b)</b> Are all subordinates included? <b>Yes No</b>	
<b>F</b> Name and address of principal officer: <b>ERIN ROONEY</b> <b>SAME AS C ABOVE</b>		<b>H(c)</b> Group exemption number	
<b>I</b> Tax-exempt status: <b>X</b> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527			
<b>J</b> Website: <b>WWW.SAMUELSLIBRARY.NET</b>			
<b>K</b> Form of organization: <b>X</b> Corporation Trust Association Other			<b>L</b> Year of formation: <b>1799</b> <b>M</b> State of legal domicile: <b>VA</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>OPERATION OF A PUBLIC LIBRARY</b>		
	<b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>16</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>16</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>29</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>130</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 1,953,994.	<b>Current Year</b> 1,999,139.
	<b>9</b> Program service revenue (Part VIII, line 2g)	20,551.	21,538.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43,017.	68,449.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	59,163.	115,273.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,076,725.	2,204,399.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		933,258.	1,062,612.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		106,705.	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		615,476.	653,821.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,548,734.	1,716,433.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	527,991.	487,966.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 1,958,929.	<b>End of Year</b> 2,500,515.
	<b>21</b> Total liabilities (Part X, line 26)	64,262.	43,075.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,894,667.	2,457,440.

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer		Date		
	<b>ERIN ROONEY, LIBRARY DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	<b>OLIVIA A. HUTTON, CPA</b>	<b>OLIVIA A. HUTTON, CP</b>	<b>11/04/25</b>		<b>P00964688</b>
<b>Paid Preparer Use Only</b>	Firm's name	Firm's EIN	Phone no. (540) 662-3417		
	<b>YOUNT, HYDE &amp; BARBOUR, P.C., CPA</b>	<b>54-1149263</b>			
<b>Paid Preparer Use Only</b>	Firm's address	Phone no. (540) 662-3417			
	<b>50 SOUTH CAMERON STREET</b> <b>WINCHESTER, VA 22602</b>				

May the IRS discuss this return with the preparer shown above? See instructions **X** Yes **No**

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO OPERATE A PUBLIC LIBRARY

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 1,240,351. including grants of \$ ) (Revenue \$ 36,729. ) OPERATION OF A PUBLIC LIBRARY

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,240,351.

Part IV Checklist of Required Schedules

Table with columns for question number, Yes, and No. Contains 21 main questions and sub-questions (a-f) regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 16; 1b Enter the number of voting members included... 16; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed NONE; 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available 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

**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.
  - 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.

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

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



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	33,271.				
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,272,565.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	693,303.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 17,547.				
	<b>h Total.</b> Add lines 1a-1f			1,999,139.			
Program Service Revenue	<b>2 a</b> <b>COPIER INCOME</b>	<b>Business Code</b>	900099	12,709.	12,709.		
	<b>b</b> <b>FINES INCOME</b>	<b>Business Code</b>	900099	8,829.	8,829.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			21,538.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			65,802.		65,802.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	33,000.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	30,353.				
<b>c</b> Gain or (loss)	<b>7c</b>	2,647.					
<b>d</b> Net gain or (loss)			2,647.		2,647.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		109,781.				
<b>b</b> Less: direct expenses	<b>8b</b>	9,699.					
<b>c</b> Net income or (loss) from fundraising events			100,082.		100,082.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		632.				
<b>b</b> Less: cost of goods sold	<b>10b</b>	0.					
<b>c</b> Net income or (loss) from sales of inventory			632.	632.			
Miscellaneous Revenue	<b>11 a</b> <b>MISCELLANEOUS FEES</b>	<b>Business Code</b>	900099	14,559.	14,559.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			14,559.			
<b>12 Total revenue.</b> 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

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	546,270.	<b>1</b>	366,445.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	175.	<b>4</b>	175.
	<b>5</b> Loans and other receivables from 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	21,179.	<b>9</b>	14,379.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,271,517.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 876,571.	357,901.	<b>10c</b> 394,946.
	<b>11</b> Investments - publicly traded securities .....	1,033,404.	<b>11</b>	1,724,570.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,958,929.	<b>16</b>	2,500,515.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	64,262.	<b>17</b>	43,075.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	64,262.	<b>26</b>	43,075.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	1,457,878.	<b>27</b>	2,132,345.
	<b>28</b> Net assets with donor restrictions .....	436,789.	<b>28</b>	325,095.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	1,894,667.	<b>32</b>	2,457,440.
	<b>33</b> Total liabilities and net assets/fund balances .....	1,958,929.	<b>33</b>	2,500,515.

**Part 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	2,204,399.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,716,433.
3	Revenue less expenses. Subtract line 2 from line 1	3	487,966.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,894,667.
5	Net unrealized gains (losses) on investments	5	74,807.
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	2,457,440.

**Part 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 <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
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		X
b	Were the organization's financial statements audited by an independent accountant? 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: <input checked="" type="checkbox"/> Separate basis      Consolidated basis      Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	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?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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 A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						7987921.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	1425601.	1271054.	1326133.	1953994.	2011139.	7987921.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	26,919.	32,257.	33,393.	41,435.	65,802.	199,806.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	33,944.	40,270.	42,815.	34,693.	36,729.	188,451.
<b>11 Total support.</b> Add lines 7 through 10						8376178.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

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

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	95.36 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	95.20 %

**16a 33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization  **X**

**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 and **stop here.** The organization qualifies as a publicly supported organization .....

**17a 10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....

**b 10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....

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.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 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.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

**1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

**Schedule B  
(Form 990)**

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

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

**SAMUELS LIBRARY, INCORPORATED**

Employer identification number

**54-0610300**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

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**

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

Name of organization  <b>SAMUELS LIBRARY, INCORPORATED</b>	Employer identification number  <b>54-0610300</b>
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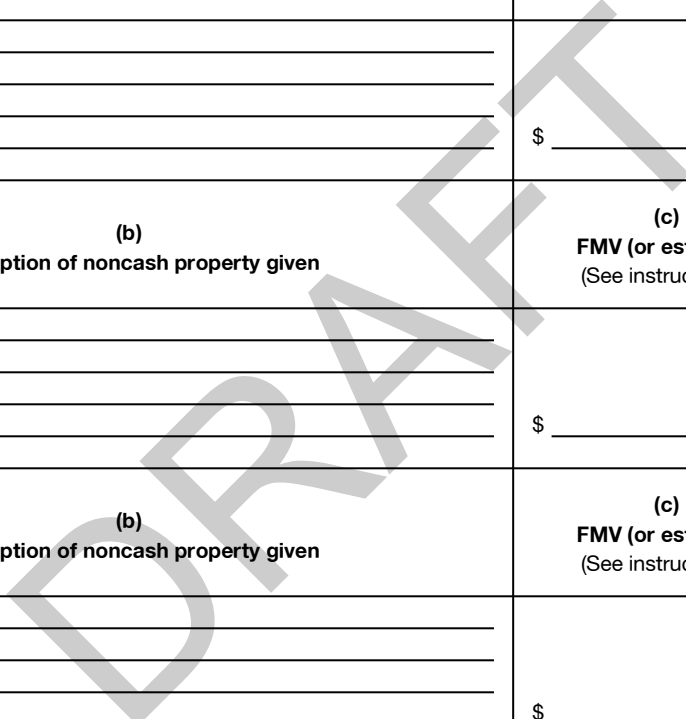
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(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 <input checked="" type="checkbox"/> X Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ANONYMOUS DONOR  330 EAST CRISER ROAD  FRONT ROYAL, VA 22630	\$ 500,000.	Person <input checked="" type="checkbox"/> X Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>SAMUELS LIBRARY, INCORPORATED</b>	Employer identification number  <b>54-0610300</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization  <b>SAMUELS LIBRARY, INCORPORATED</b>	Employer identification number  <b>54-0610300</b>
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**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 Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**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](http://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 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(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 writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	Yes	No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	Yes	No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)      Preservation of a historically important land area  
 Protection of natural habitat      Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1      \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X      \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a 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)

LHA 432051 01-02-25

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
  - b** Scholarly research
  - c** Preservation for future generations
  - d** Loan or exchange program
  - e** Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	64,675.	56,520.	55,000.	55,000.	
<b>b</b> Contributions	932,901.				55,000.
<b>c</b> Net investment earnings, gains, and losses	115,639.	8,155.	1,520.		
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	28,857.				
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	1,084,358.	64,675.	56,520.	55,000.	55,000.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 100 %
  - b** Permanent endowment \_\_\_\_\_ %
  - c** 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:
- |   | Yes | No |
|---|-----|----|
| <b>(i)</b> Unrelated organizations?   |     | X  |
| <b>(ii)</b> Related organizations?  |     | X  |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		156,684.	75,992.	80,692.
<b>d</b> Equipment		526,321.	359,744.	166,577.
<b>e</b> Other		588,512.	440,835.	147,677.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				394,946.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

Complete 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 income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the 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 ...





**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		<b>ANNUAL APPEAL</b>		<b>NONE</b>	
	Revenue	(event type)	(event type)	(total number)	
1	Gross receipts .....	109,781.			109,781.
2	Less: Contributions .....				
3	Gross income (line 1 minus line 2) .....	109,781.			109,781.
<b>Direct Expenses</b>					
4	Cash prizes .....				
5	Noncash prizes .....				
6	Rent/facility costs .....				
7	Food and beverages .....				
8	Entertainment .....				
9	Other direct expenses .....	9,699.			9,699.
10	Direct expense summary. Add lines 4 through 9 in column (d) .....				9,699.
11	Net income summary. Subtract line 10 from line 3, column (d) .....				100,082.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ..... Yes No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ..... Yes No

b If "Yes," explain: \_\_\_\_\_



**Part IV** Supplemental Information *(continued)*

DRAFT

**SCHEDULE O  
(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](http://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:

THE BOARD REVIEWS A COPY OF THE 990 BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION MONITORS AND ENFORCES THE CONFLICT OF INTEREST POLICY BY  
REQUIRING THE BOARD TO DISCLOSE CONFLICTS OF INTEREST ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF TRUSTEES DETERMINES THE LIBRARY DIRECTOR'S COMPENSATION  
PACKAGE BASED ON PERFORMANCE. THE LIBRARY DIRECTOR REVIEWS THE PERFORMANCE  
OF THE DIRECTOR OF OPERATIONS AND RECOMMENDS AN APPROPRIATE COMPENSATION TO  
THE BOARD OF TRUSTEES, WHO ULTIMATELY APPROVES THE DIRECTOR OF OPERATIONS  
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 OVERSIGHT OF THE  
REVIEW.

DRAFT

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

33.33%

	Aug 25	Sep 25	Oct 25	Jul '25 - Jun 26	Budget	% of Budget				
<b>Income</b>										
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 if 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%				
<b>Total Income</b>	<b>130,077.63</b>	<b>64,456.48</b>	<b>196,768.37</b>	<b>552,202.20</b>	<b>1,532,381.00</b>	<b>36.0%</b>				

**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				
<b>Expense</b>										
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 Expenses			
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%				
<b>Total Expense</b>	<b>115,283.53</b>	<b>124,275.72</b>	<b>110,118.24</b>	<b>511,152.78</b>	<b>1,532,381.00</b>	<b>33.4%</b>				
<b>* This report contains no Mellon Grant Income or Expenses</b>										

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



**Development Committee Meeting Minutes  
October 15, 2025**

The Development Committee met on October 15, 2025 at 5:00 PM at Samuels Public Library. In attendance were Scott Jenkins, Melody Hotek, Karin Battle, Madeline Hickman, Lisa Cobb, Erin Rooney, Eileen Grady, and Amy Hayes.

Mr. Jenkins called the meeting to order.

Ms. Hickman motioned to accept the August 20, 2025 meeting minutes as presented. Ms. Hotek seconded. Ms. Battle abstained as she was not present at the August 20, 2025 Development Committee Meeting. All other committee members accepted the August 20, 2025 meeting minutes as presented.

**FOSL Update**

In the absence of Sydney Patton, Ms. Rooney gave an update on FOSL activities. The annual FOSL Book Sale was a success – exceeding the goal of \$10,000.

**Fundraising & Grant Updates**

Ms. Hayes reported on fundraising and grant activities. Samuels Public Library received a grant from the Community Foundation of the Northern Shenandoah Valley to fund the Children's Winter Reading Club program. Several grant proposals have been submitted, with status updates and final decisions expected over the next few months.

Ms. Hayes asked the committee for their thoughts on participating in Giving Tuesday. The committee agreed that Samuels Library would not participate in Giving Tuesday due to overlap of the Annual Appeal campaign.

A discussion ensued about Love Your Library Month (previously Day of Giving) and options for establishing a match for the fundraiser. Mr. Jenkins suggested, in a future Development Committee meeting, to formulate a schedule of all opportunities available for trustees to participate in fundraising campaigns and initiatives.

Ms. Hotek began a discussion about the Silver Tea held in March 2025. The committee agreed that it was a success and Samuels Library would host a second annual Silver Tea.

Ms. Hayes presented the final draft of the Annual Appeal mailer to the committee for review and approval. The committee approved the mailer and notecard with minor changes. A discussion ensued about the Annual Appeal mailing list. The committee decided to make the mailer-stuffing

date on November 12, 2025 for any volunteers who would like to come help prepare the mailers.

With there being no further business, the meeting was adjourned at 6:20 PM.

**The next Development Committee meeting will be on Wednesday, December 16, 2025 at 5:00 PM.**

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.

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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 remainder 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 print):** \_\_\_\_\_

**Participant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Parent/Guardian Name (if participant is under 18):** \_\_\_\_\_

**Parent/Guardian Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Library Staff Witness (optional):** \_\_\_\_\_ **Date:** \_\_\_\_\_

*Adopted* \_\_\_\_\_