Bi-Monthly Meeting Agenda
Samuels Library Board of Trustees
November 9, 2026

1. Call to Order, Determination of Quorum
2. Approval of Minutes from Sept 14, 2026 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. FY27 Budget vs. Actual
    c. FY28 Budget discussion
    d. Funding Request
7. Strategic Planning Committee
8. Development Committee Report
9. Committee on Trustees Report
10. Policies and By-Laws Committee Report
    a. Collection Development Policy
11. Building Committee
12. FOSL Report
13. County Update
14. Old Business
15. New Business
16. Adjourn – Next Meeting Date January 11, 2027

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 14, 2026
5:30 p.m.

In attendance:
Scott Jenkins, President; Kate Trosch, Vice President; Michelle Leasure, Treasurer; Karin Battle, Secretary; Melody Hotek, At-Large; Lori Girard; Bill Grewe; Gene Kilby; Lewis Moten; Ed Richards; Joan Richardson; Cheryl Cullers, Warren County Board of Supervisors Representative; Kathy Hulley, Friends of Samuels Library Representative; Erin Rooney, Library Director; Eileen Grady, Director of Operations; Amy Hayes, Development Administrator

Guest: Scott Ball, D.A. Davidson & Co.

Absent: Lisa Cobb; Kim Emerson; Ken Thurman; Cheryl Harrison, Circulation Manager

With a quorum present, Mr. Jenkins called the meeting to order at 5:31 p.m.

The Annual Minutes of the July 13, 2026 Board of Trustees Meeting were presented. Mr. Moten moved to approve the minutes as presented. Mr. Kilby seconded. Mr. Richards abstained due to absence. The vote passed.

The Bi-Monthly Board of Trustees Meeting Minutes of July 13, 2026 were presented. Ms. Leasure moved to approve the minutes as presented. Ms. Hotek seconded. Mr. Richards and Ms. Girard abstained due to absence. The vote passed.

Citizen's Time:

No citizens were present.

President's Time:

Mr. Jenkins provided an overview of the contents of the Board Packets that each Board of Trustee member received during the Board Retreat on August 29, 2026.

Library Director's Report:

Ms. Rooney presented the Library Director's Report for July and August 2026. Ms. Rooney provided an overview of the new onboarding practice at the Library: new staff members are scheduled for work at the circulation desk during their first two weeks. Ms. Rooney provided a PowerPoint presentation on Records Management as a refresher on Freedom of Information Act (FOIA) procedures in relation to the Board of Trustees.

Finance Committee:

Scott Ball, Financial Advisor with D.A. Davidson & Co. presented the Portfolio Performance Review for the period of January 1 through August 31, 2026, along with the August 31 Endowment Fund Statement and Huber Fund Statement. Additionally, Mr. Ball provided each Board member with a copy of the Portfolio Performance Review.

Mr. Ball left the meeting at 6:19 p.m.

Ms. Leasure presented the Budget vs. Actual Expense Report for July and August FY27, noting that the Library currently stands at 16.67% of its total budget for the fiscal year.

The Proposed FY28 Budget (Second Revision) – reflecting a preliminary library operational cost of $1,682,218 – was presented for Board review, with a vote scheduled for November 2026.

Ms. Leasure introduced the proposed 401(k) program provider, Principal, to the Board. Board members were provided with and Executive Summary of Principal's services. Ms. Rooney requested authorization to proceed with changing 401(k) program vendors. Ms. Leasure moved to approve shifting Samuels Public Library's 401(k) vendor from Empower to Principal and to authorize Ms. Rooney to manage the transition.

Roll Call Vote – 401(k) Program Vendor Change

- Melody Hotek – Aye
- Lisa Cobb – Absent
- Kim Emerson – Absent
- Scott Jenkins – Aye
- Bill Grewe – Aye
- Lori Girard – Aye
- Michelle Leasure – Aye
- Lewis Moten – Aye
- Gene Kilby – Aye
- Joan Richardson – Aye
- Ed Richards – Aye
- Ken Thurman – Absent
- Kate Trosch – Aye
- Karin Battle – Aye
- Cheryl Cullers – Aye

Development Committee:

Ms. Hotek reported that the Development Committee met in August 2026. The Committee approved one of two draft Annual Appeal designs, and the draft mailer was provided to the Board. Following final Board approval, the Annual Appeal is scheduled to be mailed out in early November.

Ms. Cobb provided a presentation detailing Library events along with the staff time and effort involved. Committee discussion on this presentation will continue at the October 2026 Development Committee meeting.

Strategic Planning Committee:

Ms. Richardson reported that the Strategic Planning Committee met in August 2026 and discussed ideas for developing a survey to help inform the new Strategic Plan.

Committee co-chairs Ms. Richardson and Mr. Grewe met with Ms. Rooney to discuss the key information she and the library staff need to advance library operations and initiatives. Ms. Richardson will share a full report on that meeting at the next Strategic Planning Committee meeting scheduled for September 22, 2026.

Building Committee:

Mr. Kilby reported that he attended his first meeting with the Warren County Building Committee on September 10, 2026. He provided the Building Committee with a report on the condition of the Library building and specifically highlighted the state of the carpeting. As a result, Public Works Director Mike Berry requested that Mr. Kilby provide a diagram showing the specific areas where the carpet is in such poor condition that it requires immediate attention.

Mr. Kilby also provided the Building Committee with a copy of the Library's current repair quote for Circuit A on the chiller. He noted that he and Library administration will meet with a Carrier representative on September 15, 2026 to review the proposal, which totals approximately $9,800.

Additionally, Mr. Kilby asked Mr. Berry if the Library could be added to the County's annual inspection list for fire extinguishers and suppression systems. Mr. Berry noted to Mr. Kilby that he does not yet have full clarity on the MOA between the County and the Library, and Mr. Kilby will follow up with him.
Ms. Hotek reported that volunteer Justin Proctor adjusted the Library's exterior lighting to point downward, bringing the Library into compliance with the Dark Sky initiative for public buildings.

FOSL Report:

Ms. Hulley reported on FOSL activities. FOSL recently provided the Library with a donation to support the Library's upcoming Holiday Open House in December.

FOSL's book sale is coming up in November. The book sale has traditionally been held in September, but has been moved to November to reduce conflict with other events at the Library and in the community.

Ms. Hulley left the meeting at 6:53 p.m.

County Update:

Ms. Cullers stated that, based on her understanding, the County was going to begin doing smaller maintenance tasks for the Library per the MOA, including mowing. She noted that, since RSW is still currently handling the mowing, County assistance has not yet been needed. Ms. Cullers expressed confidence that certain maintenance responsibilities were outlined in the MOA signed in the spring of 2026.

Ms. Cullers asked the Board if the Library has an Automated External Defibrillator (AED). Ms. Hotek confirmed that the Library currently does not have an AED.

Ms. Cullers provided an overview of the County's Planning Commission process to assess and prioritize capital improvements. She explained there is a ranking process, noting that safety is one of the evaluation criteria. Each commissioner will complete ranking sheets based on County needs across all departments, after which they will convene to review and discuss the results.

Ms. Hotek added that the Library is already on the capital improvement list for its chiller, roof, and carpeting. In response to an inquiry from Ms. Grady regarding how the Library can add additional capital improvements to the list, Ms. Cullers suggested contacting Planning Director Kelly Wahl or Administrative Assistant Allison Mutter.

Old Business:

There was no old business.

New Business:

Ms. Rooney presented a proposal for an updated holiday schedule for Fiscal Year 2027. She requested that the Board consider closing the Library on Saturday, December 26, 2026, given that Christmas Eve and Christmas Day fall on Thursday and Friday. This adjusted Christmas schedule would apply exclusively to Fiscal Year 2027.

Ms. Rooney also presented a second proposal regarding the Thanksgiving holiday schedule. Under current policy, the Library closes early at 5:00 p.m. on Thanksgiving Eve and remains closed on Thursday and Friday. She requested that the Library also close on the Saturday following Thanksgiving on an ongoing basis, noting that foot traffic drops significantly on that Saturday compared to a typical Saturday.

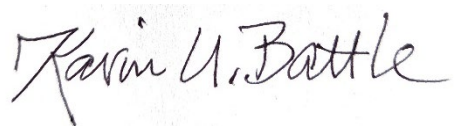
Mr. Moten moved to approve closing the Library on December 24, 25, and 26, 2026, for the Christmas holiday. Ms. Leasure seconded the motion. The motion passed unanimously.

Regarding Thanksgiving, Ms. Cullers suggested closing the Saturday following Thanksgiving for the current fiscal year on a trial basis to assess patron feedback before committing to a permanent schedule change. Ms. Hotek moved that the Library maintain its standard Thanksgiving closures on November 26 and 27, with the addition of closing on Saturday, November 28 for Fiscal Year 2027. Ms. Richardson seconded the motion. The motion passed unanimously.

Ms. Grady announced to the Board that the Fiscal Year 2026 audit has been completed.

With there being no further business, Mr. Jenkins adjourned the meeting at 7:10 p.m.

Respectfully submitted,



Karin U. Battle
Secretary

Director's Report
September & October 2026

General Updates

- Samicon 2026: Take me to your library! Was a success with a door count of 1400. The space themed event had multiple programs throughout the day including workshops from authors Jonathan Roth, Hobbes Holluck and Jeremy Vinar. We also had a talk from Dr. Dominic Benford, NASA's Program Scientist and Chief Technologist of the Astrophysics Division.
- At the beginning of October several staff attended the Heritage Festival outreach event at Rockland Park. This was the grand finale of the 250th community events. The Library provided several activities including quill writing and pumpkin painting. They were well attended.
- Several Staff members attended the Virginia Library Association Conference held in Norfolk, VA in October.
- Staff have begun preparation for the Holiday Open House to be held on December 12th.

Facility

- In September Russell's Roofing Company repaired three recent active roof leaks. The repairman said he worked on portions of the roof when the building was built and, in his opinion, although the roof is showing its age, it is still in relatively good condition.
- In October Carrier met with Erin, Eileen, Cheryl, Donna Shackleford, Wes Kerns, and Justin to discuss the current chiller and future replacement options. Carrier tech Andrew also did our fall operations inspection.
- Courtesy of Sharon Fisher, who provided the materials, Mitchell began to work on the makeover of the hall display case.
- In October Richmond Sprinkler performed our annual inspection.
- Plans are to paint the interior portion of Epilogue bookstore around FOSL's Annual Book Sale.
- Volunteer Brenden Suter, along with Mitchell, is scheduled to clean the staff workroom carpet on the Veterans Day Holiday.

Usage & Services

- October stats were unavailable at the time of this report.
- Total circulation was down 10% in September over FY26
- Traffic count was down 2% in September over FY26
- Total patron count is up 3% in September over FY26
- Programming Attendance is still up 13% in September over FY26.
- Database use is up by 21% in September over FY26.
- We have a new database offered for free through the Library of Virginia's *Find it Virginia* called BlueCareer. It allows patrons to research career paths, local pay and training opportunities, find trade schools and scholarships and connect with employers seeking skilled workers in 150+ skilled trades.
- We are Beta testing a new print release station for wireless printing at the adult reference desk. The company is allowing us to try it out for free for a year and it does not conflict with our current set up.
- We are in the process of revamping the Local History Room through the Mellon Grant. We are doing massive maintenance on the collection and will be turning that space into another memory lab room for the Studio.

Programming Highlights

- Adult Programs: Adult programming in September and October offered a mix of educational, creative, cultural, and community-focused opportunities. The September Community Resource Fair welcomed 25 attendees, while

Lighting Matters: An Introduction to Light Pollution drew 32 participants. Other educational offerings included a Thru-Hiker Panel on the Appalachian Trail, a genealogy program focused on the Little Book Project, and Medicare Open Enrollment Bootcamp. Creative programming continued through Sewing 101 and 201, Embroidery Club, String Theory, and line dancing, while Studio 330 provided ongoing access through walk-in hours, tours, and individual appointments. October programs included Feeding the Civil War Soldier as part of Third Thursday programming and a series of Introduction to Hydroponic Growing sessions, which attracted between 12 and 16 participants per session. Additional offerings included Cricut and sewing workshops, genealogy, backpacking, and the Bad Romance and Scary Words book discussions. The library also continued its workforce and community support efforts with a resume workshop, job fair, and Phoenix Project programming; attendance figures were not provided for all October events.

- Youth & Teen Programs: Children and teen programming in September and October continued to emphasize early literacy, hands-on learning, science, environmental education, and teen engagement. Regular Story Time and Music & Movement programs remained popular, with several sessions drawing more than 40 attendees, including a fire safety-themed Story Time that welcomed 74 children. Homeschool Hub programming offered interactive STEM activities such as Alien Genetics, Frankenworms, and wind anemometer experiments. Partnerships with Oak Spring Garden Foundation continued through programs on composting, weaving, and crocheting, while Paws to Read and the StoryWalk® at Eastham Park provided additional opportunities to encourage literacy and community engagement. America 250 programming included a Pomander activity through Curiosity Crew and patriotic block printing. Teen activities included Floating Ink, a volunteer appreciation party, and ongoing volunteer opportunities. October highlights also included Youth Create, which drew 49 participants, and a weaving program that introduced children to fiber arts.



Figure 1 – Staff at SamiCon: Take Me To Your Library


Figure 2 – Oak Spring Pollinator Program

Samuels Public Library

Finance Committee Meeting Minutes

In attendance: Michelle Leasure, Scott Jenkins, Melody Hotek, Erin Rooney and Eileen Grady.

FY2027 Budget Update: Discussion concerning use of the $10,000 Grant Award – Ms. Grady advised that this was being used to purchase new laptops to be added to 'The Library of Things'.

Ms. Rooney then reviewed Library IQ with the Committee. Additionally, she requested approval to add this immediately, as it will increase staff productivity in collection development and provide numerous valuable reports to assist in evaluating circulation, programming, etc. Total cost will be $5,000 each year with a $2,000 implementation cost this year. With the amount being over $5,000, the Committee indicated that this should be brought to the full Board for ratification, with the recommendation from the Finance Committee to approve this expenditure. The Library recently received an unrestricted $15,000 grant and the necessary funds will be added to this year's budget to cover the overage in expenses.

Mr. Jenkins asked Ms. Rooney to check into whether or not this product could create any predictive analytics.

FY2028 Budget: Ms. Rooney reported that she and Ms. Grady had done some re-work on the budget to make sure that State Aid funds accurately line up with their corresponding expenses. The Committee asked for more specifics on what line items were changed – Ms. Grady will provide this information.

Ms. Rooney then advised the Committee that the County has moved up the required date for budget submission with accompanying documentation. The deadline for submission is now November 6, 2027. Everyone felt that the full Board of Trustees had ample opportunity to weigh-in on the budget at this point and that a formal vote can be taken once actual County funding has been established and the Budget adjusted to reflect same. Ms. Rooney will send out the County Budget narrative and documents for Finance Committee review once they are completed.

QuickBooks: Ms. Grady explained that currently the Library uses QuickBooks Desktop. She has been advised that this will be phased out in June, and we will need to go with their online product, or find another vendor. She further advised that the cost per year will now be approximately $4,500 (presently it runs about $2,900). Ms. Grady has been in communication with Yount, Hyde & Barbour (our auditors) and they are offering a conversion service at a cost of $1,500. Discussion ensued, and it was decided that the best path forward was to stay with QuickBooks and use the services of YHB. There will be additional functionality with the online product, which may prove beneficial to the Library as we move forward.

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

Respectfully Submitted,

Eileen Grady

800.464.1976
YHBcpa.com

October 23, 2026

Board of Trustees
Samuels Library, Inc.
Front Royal, VA

To the Board of Trustees:

We have audited the financial statements of Samuels Library, Inc. (the Library) for the year ended June 30, 2026, and we will issue our report thereon dated October 23, 2026.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 4, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2026.

We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Depreciation and asset useful life: Management's estimate of the useful lives assigned to capitalized property and equipment, which drives straight-line depreciation, is based on the expected service period of each asset class, considering the entity's historical experience with similar assets, usage and physical wear, technological obsolescence, and its asset replacement practices. We evaluated the methods, assumptions, and data management used in developing the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

- Functional expense allocation: Management's estimate of the allocation of expenses by function is based on costs charged directly to each program service, management and general, and fundraising, and, for costs benefiting more than one function, an allocation of those shared costs based on estimates of time and effort, as described in Note 12 to the financial statements. We evaluated the methods, assumptions, and data used to develop the functional expense allocations, including the reasonableness of the allocation bases and their consistent application, in determining that they are reasonable in relation to the financial statements taken as a whole.

- Fair value of investments: Management's estimate of the fair value of investments is based on quoted market prices in active markets where available and, where quoted prices are not available, on market prices provided by recognized broker-dealers, as reflected in the investment statements management uses to record these amounts. We evaluated the methods, assumptions, and data used to develop these fair value measurements, including the pricing sources relied upon and the classification of investments within the fair value hierarchy, in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of Liquidity and Availability, Investments, Land Buildings and Equipment, Net Assets with Donor Restrictions, Endowment, and Schedules of Functional Expenses in Notes 3, 4, 6, 7, 8 and 11, respectively, to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Material misstatements detected as a result of audit procedures were corrected by management and are shown in the attached list of adjusting journal entries.

We identified the following uncorrected misstatement of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

	Debit	**Credit**
Prepaid Expenses	$17,316	
Expenses		$17,316

Projected misstatement as a result of errors due to expenses not properly recorded to prepaid expenses.

Disagreements with Management
For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated October 23, 2026.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use
This information is intended solely for the use of the Board of Trustees and Management of the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Yount, Hyde & Barbour, P.C.

YOUNT, HYDE & BARBOUR, P.C.

Ref	Acct Num	Account Description	Journal Description	Amount
			Net income (loss), prior to adjustments	**(640,634)**
AJE 1	66900	Reconciliation Discrepancies	To adjust beginning net assets to prior year audited financials.	35
AJE 1	1500	Prepaid Expenses		12,642
AJE 1	1505	HOOPLA		1,737
AJE 1	3050	Fund Balance - Prior Year		(14,414)
AJE2	1059	Mellon Grant Short Term CD	To record CD interest income for the year.	6,688
AJE2	4120	Interest Income		(6,688)
AJE3	1500	Prepaid Expenses	To expense prior year prepaids and defer current year prepaids.	(12,642)
AJE3	6235	Databases		8,937
AJE3	6250	Subscriptions		3,705
AJE3	1500	Prepaid Expenses		13,344
AJE3	6235	Databases		(8,343)
AJE3	6250	Subscriptions		(555)
AJE3	1505	HOOPLA		(1,256)
AJE3	6212	E/Audio Books - Adult		1,256
AJE3	5008	Mellon Grant:5008 · Mellon Grant - Databases		(4,446)
AJE 4	1061	Donor Emergency Fund-Truist	To record current year investment activity.	11,197
AJE 4	YHB004	CFNSV Non-Endowment Agency Fund		1,230
AJE 4	1057	Scott & Stringfellow		171,807
AJE 4	4300	Interest/Dividends on Investments		(61,583)
AJE 4	7201	Unrealized Gain/Loss		(75,737)
AJE 4	7202	Investment Fees		3,728
AJE 4	YHB001	Realized (Gain)/Loss on sale of investments		(50,642)
AJE5	1090	Capital Assets	To record current year additions, disposals, and depreciation expense.	(537)
AJE5	1091	Post Depreciation		537
AJE5	1090	Capital Assets		1,287
AJE5	1090	Capital Assets		6,392
AJE5	1090	Capital Assets		2,402
AJE5	1090	Capital Assets		4,896
AJE5	6900	Computer Equipment		(14,977)
AJE5	1091	Post Depreciation		(64,781)
AJE5	6980	Depreciation		64,781
AJE 6	2959	Card Services-Grady	To correct double posting of credit card payment.	(5,005)
AJE 6	1055	First Bank		5,005
AJE 7	YHB002	Accrued Leave	To adjust accrued leave to actual.	(70)
AJE 7	6020	Salaries:6020 · Salary-Assistance		70
AJE 8	4070	In-Kind Contributions	To record in-kind contributions.	(3,162)
AJE 8	8160	Taste for Books Expenses		794
AJE 8	6413	SamiCon		289
AJE 8	6630	Repair & Replacement		140
AJE 8	8170	Misc. Fundraising Expenses		1,939
			Net income (loss), after adjustments	**(500,175)**

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Board of Trustees
Samuels Library, Inc.
Front Royal, VA

In planning and performing our audit of the financial statements of Samuels Library, Inc. as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered Samuels Library, Inc.'s system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Samuels Library, Inc.'s internal control to be significant deficiencies:

Accounting Limitations
As is common in not-for-profit organizations, the Organization's accounting department currently does not prepare its financial statements, complete with notes, in accordance with accounting principles generally accepted in the United States of America. Furthermore, the Organization does not maintain its depreciation schedule. Accordingly, the Organization is unable to and has not established internal controls over the preparation of financial statements and maintenance of its depreciation schedule.

We are required to report this deficiency. The standards do not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies an auditor reports.

Accordingly, management may decide that curing the deficiency described above would not be cost effective and take no action.

This communication is intended solely for the information and use of management, the Board of Directors and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Yount, Hyde & Barbour, P.C.

Winchester, Virginia
October 23, 2026

Samuels
Public
Library

October 23, 2026

Yount, Hyde & Barbour, P.C.
P.O. Box 2560
Winchester, Virginia

This representation letter is provided in connection with your audits of the financial statements of Samuels Library, Inc. (the Library), which comprise the statements of financial position as of June 30, 2026 and 2025, respectively, and the related statements of activities and cash flows for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of October 23, 2026, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 4, 2026 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

3) We acknowledge our responsibility 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.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8) The effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, you have proposed adjusting journal entries that have been posted to the Library's accounts. We are in agreement with those adjustments.

	Debit	**Credit**
Prepaid Expenses	$17,316	
Expenses		$17,316

Projected misstatement as a result of errors due to expenses not properly recorded to prepaid expenses.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

11) Guarantees, whether written or oral, under which the Library is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

12) Contributions, including contributed nonfinancial assets and contributed services that are or are not required to be recorded as contributions, have been appropriately recognized, measured, classified, and disclosed by net asset classification in accordance with FASB ASC 958-605, Not-for-Profit Entities—Revenue Recognition.

13) Net assets and the related donor-imposed restrictions are properly classified and disclosed, and our interpretation of applicable law governing the net appreciation on donor-restricted endowment funds (that is, whether donor restrictions extend to net appreciation on endowment investments) has been appropriately applied and disclosed.

14) Expenses have been appropriately reported by both their functional and natural classification, and the methods used to allocate costs among program and supporting services are reasonable and have been consistently applied and disclosed.

15) Revenue from contracts with customers has been appropriately accounted for and disclosed in accordance with *FASB ASC 606, Revenue from Contracts with Customers*. All contracts underlying revenue recognized in the financial statements have commercial substance and have been approved by appropriate parties. We have considered side agreements, implied promises, and unstated customary business practices in identifying performance obligations in the contracts. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amount and timing of revenue recognized in the financial statements.

16) We have no plans or intentions to discontinue the operations of any program or to discontinue any significant services or activities.

17) We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with *FASB ASC 842, Leases*.

18) We have analyzed all financial instruments and appropriately recorded and/or disclosed expected credit losses in accordance with FASB ASC 326, *Financial Instruments—Credit Losses*.

19) We have analyzed all debt and equity investments for proper classification and valuation in accordance with U.S. GAAP.

20) In regards to the Form 990 preparation, maintenance of depreciation schedule, proposed adjusting journal entries, and financial statement preparation services performed by you, we have assumed all management responsibilities; designated Eileen Grady, Director of Operations, who has suitable skill, knowledge, and/or experience to oversee the services; evaluated the adequacy and results of the services performed; accepted responsibility for the results of the services; and ensured that the data and records are complete and that we have sufficient information to oversee the services.

Information Provided

21) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to persons within the Library from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.

22) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

23) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

24) We have no knowledge of any fraud or suspected fraud that affects the Library and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

25) We have no knowledge of any allegations of fraud or suspected fraud affecting the Library's financial statements communicated by employees, former employees, grantors, regulators, or others.

26) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

27) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

28) We have disclosed to you the names of all of the Library's related parties and all the related-party relationships and transactions, including any side agreements.

29) The Library has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

30) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

31) Samuels Library, Inc. is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Library's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

Samuels Library, Inc.

Erin Rooney, Library Director

Eileen Grady, Director of Operations

Form **990**

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning JUL 1, 2025 **and ending** JUN 30, 2026

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
SAMUELS LIBRARY, INCORPORATED

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 330 EAST CRISER ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
FRONT ROYAL, VA 22630

F Name and address of principal officer: ERIN ROONEY
SAME AS C ABOVE

D Employer identification number
54-0610300

E Telephone number
540-635-3153

G Gross receipts $ 2,818,305.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SAMUELSLIBRARY.NET

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1799 **M** State of legal domicile: VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: OPERATION OF A PUBLIC LIBARAY

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	28
6	Total number of volunteers (estimate if necessary)	6	160
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,999,139.	806,152.
9	Program service revenue (Part VIII, line 2g)	21,538.	22,170.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	68,449.	122,022.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	115,273.	226,471.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,204,399.	1,176,815.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,062,612.	1,188,237.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 111,071.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	653,821.	564,492.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,716,433.	1,752,729.
19	Revenue less expenses. Subtract line 18 from line 12	487,966.	-575,914.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,500,515.	2,003,616.
21	Total liabilities (Part X, line 26)	43,075.	46,352.
22	Net assets or fund balances. Subtract line 21 from line 20	2,457,440.	1,957,264.

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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.

Sign Here

Signature of officer — Date

ERIN ROONEY, LIBRARY DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
OLIVIA A. HUTTON, CPA	OLIVIA A. HUTTON, CP	10/27/26	☐	P00964688

Firm's name YOUNT, HYDE & BARBOUR, P.C., CPA — Firm's EIN 54-1149263

Firm's address 50 SOUTH CAMERON STREET
WINCHESTER, VA 22602 — Phone no. (540)662-3417

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1,308,225. including grants of $) (Revenue $ 41,476.)
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 1,308,225.

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

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

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 28			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

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Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			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?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		X
b	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?	16b		

Section C. Disclosure

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

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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				85,805.	0.	14,023.
(2) ERIN ROONEY LIBRARY DIRECTOR	40.00			X				84,228.	0.	13,630.
(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 TRUSTEE	1.00	X						0.	0.	0.
(13) LEWIS MOTEN TRUSTEE	1.00	X						0.	0.	0.
(14) SCOTT JENKINS VICE PRESIDENT	1.00	X		X				0.	0.	0.
(15) SYDNEY PATTON FOSL REPRESENTATIVE	1.00	X						0.	0.	0.
(16) KARIN BATTLE TRUSTEE	1.00	X						0.	0.	0.
(17) JOAN RICHARDSON TRUSTEE	1.00	X						0.	0.	0.

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(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			
(18) ED RICHARDS TRUSTEE	1.00	X						0.	0.	0.
(19) GENE KILBY TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								170,033.	0.	27,653.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								170,033.	0.	27,653.

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2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	28,727.			
	e Government grants (contributions)	1e	347,416.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	430,009.			
	g Noncash contributions included in lines 1a-1f	1g	$ 15,697.			
	h **Total.** Add lines 1a-1f		806,152.			
Program Service Revenue		**Business Code**				
	2a COPIER INCOME	900099	13,125.	13,125.		
	b FINES INCOME	900099	9,045.	9,045.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		22,170.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		71,380.			71,380.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a	1,674,102.				
	b Less: cost or other basis and sales expenses 7b	1,623,460.				
	c Gain or (loss) 7c	50,642.				
	d Net gain or (loss)		50,642.			50,642.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a	225,195.				
	b Less: direct expenses 8b	18,030.				
	c Net income or (loss) from fundraising events		207,165.			207,165.
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		**Business Code**				
	11a MISCELLANEOUS FEES	900099	19,306.	19,306.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		19,306.			
	12 **Total revenue.** See instructions		1,176,815.	41,476.	0.	329,187.

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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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	223,456.	38,640.	168,003.	16,813.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	756,524.	637,394.	60,833.	58,297.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	30,842.	21,277.	7,201.	2,364.
9 Other employee benefits	104,576.	72,144.	24,417.	8,015.
10 Payroll taxes	72,839.	50,250.	17,007.	5,582.
11 Fees for services (nonemployees):				
a Management				
b Legal	4,822.		4,822.	
c Accounting	16,223.		16,223.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,729.		3,729.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	40,000.		20,000.	20,000.
12 Advertising and promotion				
13 Office expenses	20,863.	19,820.	1,043.	
14 Information technology	84,169.	84,169.		
15 Royalties				
16 Occupancy	77,036.	73,184.	3,852.	
17 Travel	15,918.	15,122.	796.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	64,781.	61,542.	3,239.	
23 Insurance	6,624.	6,293.	331.	
24 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.)				
a BOOK, CASSETTES, AND VI	104,999.	104,999.		
b MAINTENANCE SERVICE AND	60,404.	60,404.		
c CHILDREN AND ADULT PROG	24,971.	24,971.		
d BOOK RELATED COSTS	16,876.	16,876.		
e All other expenses	23,077.	21,140.	1,937.	
25 **Total functional expenses.** Add lines 1 through 24e	1,752,729.	1,308,225.	333,433.	111,071.
26 **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)				

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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
Assets	1	Cash - non-interest-bearing	366,445.	1	382,049.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	175.	4	175.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	14,379.	9	13,825.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 1,285,957.			
	b	Less: accumulated depreciation — 10b: 940,815.	394,946.	10c	345,142.
	11	Investments - publicly traded securities	1,724,570.	11	1,262,425.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	2,500,515.	16	2,003,616.
Liabilities	17	Accounts payable and accrued expenses	43,075.	17	46,352.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	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		25	
	26	**Total liabilities.** Add lines 17 through 25	43,075.	26	46,352.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	2,132,345.	27	1,700,173.
	28	Net assets with donor restrictions	325,095.	28	257,091.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	2,457,440.	32	1,957,264.
	33	Total liabilities and net assets/fund balances	2,500,515.	33	2,003,616.

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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	1,176,815.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,752,729.
3	Revenue less expenses. Subtract line 2 from line 1	3	-575,914.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,457,440.
5	Net unrealized gains (losses) on investments	5	75,738.
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	1,957,264.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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	2a		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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	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.	2c	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?	3a		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	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization

SAMUELS LIBRARY, INCORPORATED

Employer identification number

54-0610300

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1271054.	1326133.	1953994.	2011139.	806,152.	7368472.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1271054.	1326133.	1953994.	2011139.	806,152.	7368472.
5 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)						
6 **Public support.** Subtract line 5 from line 4.						7368472.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	1271054.	1326133.	1953994.	2011139.	806,152.	7368472.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	32,257.	33,393.	41,435.	65,802.	71,380.	244,267.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	40,270.	42,815.	34,693.	36,729.	41,476.	195,983.
11 **Total support.** Add lines 7 through 10						7808722.

12 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

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) 14 94.36 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 15 95.36 %

16a **33 1/3% support test - 2025.** 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 ☒

b **33 1/3% support test - 2024.** 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 - 2025.** 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 - 2024.** 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 ☐

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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

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2025.** 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 - 2024.** 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 ☐

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

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
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? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
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? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental supported organization. *Describe in* **Part VI** *how you supported a governmental supported organization (see instructions).*

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		

3 Parent of Supported Organizations. **Answer lines 3a, 3b, and 3c below.**

a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* **Part VI.**	**3a**		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* **Part VI.**	**3c**		

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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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 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)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

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

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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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 **Total annual distributions.** Add lines 1 through 5.	**6**	
7 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**7**	
8 Distributable amount for 2025 from Section C, line 6	**8**	
9 Line 7 amount divided by line 8 amount	**9**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: $			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, 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 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

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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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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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 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	[X] 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

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Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

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

Name of organization

SAMUELS LIBRARY, INCORPORATED

Employer identification number

54-0610300

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FRIENDS OF SAMUELS LIBRARY 330 EAST CRISER ROAD FRONT ROYAL, VA 22630	$ 28,727.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	MR AND MRS. F. ANDREAE 367 OVERALL ROAD BENTONVILLE, VA 22610	$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	WINDCREST FOUNDATION P.O. BOX 7 MIDDLETOWN, VA 22645	$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ANONYMOUS DONOR 330 EAST CRISER ROAD FRONT ROYAL, VA 22630	$ 111,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	ANONYMOUS DONOR 330 EAST CRISER ROAD FRONT ROYAL, VA 22630	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization

SAMUELS LIBRARY, INCORPORATED

Employer identification number

54-0610300

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

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Name of organization

SAMUELS LIBRARY, INCORPORATED

Employer identification number

54-0610300

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
SAMUELS LIBRARY, INCORPORATED

Employer identification number
54-0610300

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 $ _____

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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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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
1a Beginning of year balance	1,084,358.	64,675.	56,520.	55,000.	55,000.
b Contributions		932,901.			
c Net investment earnings, gains, and losses	170,172.	115,639.	8,155.	1,520.	
d Grants or scholarships					
e Other expenditures for facilities and programs	30,849.	28,857.			
f Administrative expenses					
g End of year balance	1,223,681.	1,084,358.	64,675.	56,520.	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
(i) Unrelated organizations?	3a(i)		X
(ii) Related organizations?	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		156,684.	86,438.	70,246.
d Equipment		540,762.	396,463.	144,299.
e Other		588,511.	457,914.	130,597.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				345,142.

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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)		
Total. (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)		
Total. (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)	
Total. *(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)	
Total. *(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 ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,248,824.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	75,738.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	75,738.
3	Subtract line 2e from line 1			3	1,173,086.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,729.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	3,729.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,176,815.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,749,000.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,749,000.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,729.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	3,729.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,752,729.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

SAMUELS LIBRARY, INCORPORATED

Employer identification number

54-0610300

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

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3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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 ANNUAL APPEAL (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	225,195.			225,195.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	225,195.			225,195.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	18,030.			18,030.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				18,030.
	11 Net income summary. Subtract line 10 from line 3, column (d)				207,165.

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))
Revenue	1 Gross revenue				
Direct Expenses	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: _____

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11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

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17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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

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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 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.

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Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

	Aug 26	Budget	Sep 26	Budget	TOTAL Jul '26 - Jun 27	Budget		
Income								
4020 · County Approporiation	0.00	0.00	0.00	0.00	256,000.00	1,024,000.00	25.0%	
4050 · State Aid	0.00	0.00	0.00	0.00	64,471.50	257,886.00	25.0%	
4060 · Other Grants/Reimbursements	0.00	0.00	0.00	0.00	3,840.00	6,300.00	61.0%	Income reflects E-Rate reimbursemen
4110 · Copier Income	1,380.20	1,000.00	1,201.20	1,200.00	3,920.55	12,000.00	32.7%	
4120 · Interest Income	260.78	325.00	140.71	250.00	766.59	4,200.00	18.3%	
4140 · Donations	2,248.86	2,300.00	477.27	250.00	3,474.42	6,000.00	57.9%	
4146 · FOSL Donations	0.00	0.00	1,397.92	10,000.00	3,897.92	25,000.00	15.6%	
4147 · Adult Dept Donations	10,000.00	100.00	1,020.00	0.00	11,060.00	1,000.00	1106.0%	$10,000 grant for new laptops
4149 · Community Outreach Income	0.00	0.00	0.00	0.00	0.00	4,000.00	0.0%	
4160 · Children's Programs Donations	2,500.00	0.00	0.00	2,000.00	2,500.00	6,000.00	41.7%	$1,500 grant from Elks
4163 · StoryWalk	0.00	0.00	0.00	0.00	0.00	500.00	0.0%	
4175 · Retail Income	66.00	70.00	62.75	75.00	226.00	750.00	30.1%	
4178 · Tiny Art	100.00	0.00	0.00	0.00	965.00	0.00		
4179 · PR	2,000.00	0.00	0.00	0.00	2,000.00	0.00		
4190 · Development - from Reserve	0.00	0.00	0.00	4,000.00	0.00	4,000.00	0.0%	
4200 · Studio 330	57.40	0.00	19.65	0.00	227.05	0.00		
4210 · Fines Income	764.87	725.00	812.59	850.00	2,433.18	9,000.00	27.0%	
4215 · FAX Service	25.50	41.67	17.00	41.67	66.50	500.00	13.3%	
4220 · Replacement Costs	878.76	475.00	696.70	575.00	2,281.39	8,000.00	28.5%	
4230 · Nonresident Fees	0.00	10.00	35.00	15.00	45.00	175.00	25.7%	
4250 · Interlibrary Loan Chgs	5.00	10.00	10.00	10.00	35.00	175.00	20.0%	
4400 · Meeting Room Income	185.00	41.66	20.00	41.70	225.00	500.00	45.0%	
4700 · Misc Income	-65.87	7.50	2.50	7.50	-87.09	100.00	-87.1%	
Total Income	20,406.50	5,105.83	5,913.29	19,315.87	358,348.01	1,370,086.00	**26.2%**	

Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

	Aug 26	Budget	Sep 26	Budget	TOTAL Jul '26 - Jun 27	Budget		
Expense								
6000 · Salaries	76,429.52	72,420.00	76,000.35	72,420.00	251,945.44	869,000.00	29.0%	
6040 · Retirement Funding/Current	3,352.45	3,250.00	3,250.06	3,250.00	11,255.08	39,000.00	28.9%	
6050 · FICA SS/Med Payroll Tax Expense	5,846.82	5,515.00	5,814.02	5,515.00	19,623.93	66,190.00	29.6%	
6060 · Unemployment Tax Expense	5.36	0.00	6.32	0.00	19.96	250.00	8.0%	
6080 · Hospitalization Expense	13,403.32	14,378.00	14,714.55	14,622.00	41,829.36	175,000.00	23.9%	
6090 · Travel/Administrative Costs	826.35	200.00	5,400.00	650.00	8,486.51	7,000.00	121.2%	
6091 · Development Travel/Admin Exp	0.00	175.00	0.00	175.00	607.50	4,000.00	15.2%	
6200 · Books/Materials	10,601.85	7,916.00	5,956.39	7,920.00	26,784.54	95,000.00	28.2%	
6235 · Databases	0.00	0.00	0.00	0.00	2,000.00	13,500.00	14.8%	
6250 · Subscriptions	135.00	0.00	0.00	825.00	768.14	6,700.00	11.5%	
6280 · Library Supplies	934.26	125.00	466.58	500.00	1,503.54	9,500.00	15.8%	
6300 · Internet Access Charges	406.09	400.00	406.09	400.00	1,618.18	5,200.00	31.1%	Total of $3,840 will be funded by E-Ra
6410 · Special Projects	14.63	0.00	0.00	0.00	14.63	4,500.00	0.3%	
6411 · Community Outreach	1,145.50	250.00	368.86	250.00	1,557.25	4,000.00	38.9%	
6420 · Childrens/Special Programs	741.55	1,000.00	0.00	250.00	2,779.49	6,000.00	46.3%	$2,500 funded by State Aid*
6430 · Adult Programs	0.00	150.00	0.00	750.00	196.44	2,000.00	9.8%	
6610 · Contractual Services	60.00	60.00	3,551.44	3,550.00	3,671.44	15,500.00	23.7%	
6620 · Maint. Supplies/Small Equip.	1,223.16	795.00	562.58	795.00	2,959.19	9,500.00	31.1%	
6630 · Building Maintenance-repair/rep	82.99	250.00	7,878.56	7,500.00	7,961.55	46,950.00	17.0%	$6,822.83 funded by County to date
6632 · Lease Expense	0.00	0.00	0.00	0.00	1.00	0.00		
6641 · Story Walk	0.00	0.00	0.00	0.00	0.00	500.00	0.0%	
6710 · Insurance	0.00	0.00	0.00	0.00	0.00	6,200.00	0.0%	
6720 · Utilities	0.00	7,000.00	14,016.41	6,800.00	22,562.42	80,000.00	28.2%	
6810 · Postage	27.11	20.00	0.00	20.00	50.56	2,250.00	2.2%	
6820 · Telephone	258.70	235.00	256.68	230.00	770.08	2,800.00	27.5%	
6830 · Office Expenses/Supplies	669.99	300.00	-130.69	300.00	1,954.62	5,000.00	39.1%	
6840 · PR & Advertising	0.00	25.00	0.00	500.00	29.47	1,500.00	2.0%	
6850 · Copier Expense	1,475.78	980.00	1,509.45	980.00	4,404.54	11,750.00	37.5%	
6860 · Audit Expense	0.00	0.00	13,000.00	6,000.00	13,000.00	16,000.00	81.3%	partial payment

Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

	Aug 26	Budget	Sep 26	Budget	TOTAL Jul '26 - Jun 27	Budget			
6900 · Computer Equipment	0.00	500.00	0.00	1,200.00	899.99	46,020.00	2.0%		
6905 · Computer Maintenance & Supplies	343.17	2,750.00	225.00	500.00	716.22	15,000.00	4.8%		
6906 · Hot Spots	129.98	100.00	0.00	0.00	249.98	2,500.00	10.0%		
6955 · Library Automation System	0.00	900.00	0.00	0.00	21,507.52	22,500.00	95.6%	$21,500 funded by State Aid*	
6962 · RFID	0.00	0.00	0.00	0.00	4,723.00	5,000.00	94.5%	$2,768.27 funded by State Aid to date	
6963 · SAMS	0.00	0.00	0.00	0.00	0.00	3,500.00	0.0%		
6964 · SenSource	0.00	0.00	0.00	0.00	0.00	400.00	0.0%		
6966 · Firewall Hardware/Software	609.05	300.00	3,576.03	250.00	4,761.58	6,000.00	79.4%	$4,360 funded by State Aid*	
6969 · Reading Program Software	0.00	0.00	0.00	0.00	0.00	1,495.00	0.0%		
6970 · Web Calendar	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100.0%	$2,000 funded by State Aid*	
6972 · Cloud Storage	0.00	100.00	0.00	100.00	116.56	300.00	38.9%		
6973 · Mobile App	0.00	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	0.00	4,025.00	0.0%		
Total Expense	118,722.63	120,094.00	156,828.68	136,252.00	479,191.25	1,615,730.00	**29.7%**		

County Funding - Income vs. Expenses

State Aid Income and Expenses: * indicates budgeted State Aid amount for this line is complete.

Federal Funds received through the E-Rate Program

Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

Income		
	4020 · County Approporiation	
	4050 · State Aid	
	4060 · Other Grants/Reimbursements	
	4110 · Copier Income	
	4120 · Interest Income	
	4140 · Donations	
	4146 · FOSL Donations	
	4147 · Adult Dept Donations	
	4149 · Community Outreach Income	
	4160 · Children's Programs Donations	
	4163 · StoryWalk	
	4175 · Retail Income	
	4178 · Tiny Art	
	4179 · PR	
	4190 · Development - from Reserve	
	4200 · Studio 330	
	4210 · Fines Income	
	4215 · FAX Service	
	4220 · Replacement Costs	
	4230 · Nonresident Fees	
	4250 · Interlibrary Loan Chgs	
	4400 · Meeting Room Income	
	4700 · Misc Income	
Total Income		

Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

Expense		
	6000 · Salaries	
	6040 · Retirement Funding/Current	
	6050 · FICA SS/Med Payroll Tax Expense	
	6060 · Unemployment Tax Expense	
	6080 · Hospitalization Expense	
	6090 · Travel/Administrative Costs	
	6091 · Development Travel/Admin Exp	
	6200 · Books/Materials	
	6235 · Databases	
	6250 · Subscriptions	
	6280 · Library Supplies	
	6300 · Internet Access Charges	
	6410 · Special Projects	
	6411 · Community Outreach	
	6420 · Childrens/Special Programs	
	6430 · Adult Programs	
	6610 · Contractual Services	
	6620 · Maint. Supplies/Small Equip.	
	6630 · Building Maintenance-repair/rep	
	6632 · Lease Expense	
	6641 · Story Walk	
	6710 · Insurance	
	6720 · Utilities	
	6810 · Postage	
	6820 · Telephone	
	6830 · Office Expenses/Supplies	
	6840 · PR & Advertising	
	6850 · Copier Expense	
	6860 · Audit Expense	

Samuels Library, Inc.
Budget vs. Actual
August and September FY2027

25% of fiscal year budget
(Targeted % of budget for time frame referenced)

	6900 · Computer Equipment	
	6905 · Computer Maintenance & Supplies	
	6906 · Hot Spots	
	6955 · Library Automation System	
	6962 · RFID	
	6963 · SAMS	
	6964 · SenSource	
	6966 · Firewall Hardware/Software	
	6969 · Reading Program Software	
	6970 · Web Calendar	
	6972 · Cloud Storage	
	6973 · Mobile App	
	6974 · Server Partitioned Back-Up	
Total Expense		
	County Funding - Income vs. Expenses	
	State Aid Income and Expenses: * indicates	
	Federal Funds received through the E-Rate	

Proposed Budget FY2028

10/14/2027

Third Revision

Income:	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Local, State and Federal Funding	$1,277,565.00	$356,931.76	$1,288,186.00	$1,594,273.50
Library Funds	$178,257.36	$1,157,971.22	$253,644.00	$40,000.00
			.	
Donated Funds	$32,500.00	$63,710.30	$38,500.00	$33,500.00
Miscellaneous Income	$37,750.00	$20,813.82	$35,400.00	$26,550.00
Income Total	**$1,526,072.36**	**$1,599,427.10**	**$1,615,730.00**	**$1,694,323.50**

Expenditures:	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Salaries/Payroll Items	$1,046,571.90	$1,161,251.19	$1,160,440.00	$1,214,793.00
Books/Related Items	$152,700.00	$175,759.95	$146,900.00	$159,005.50
Buildings/Ground/ Maintenance Related	$87,533.83	$44,764.91	-	$62,450.00
County Building Maintenance			$62,450.00	$ -
Other Operational Expenses	$103,755.78	$91,532.32	$95,700.00	$102,900.00
Office Expenses	$44,638.31	$42,302.03	$39,300.00	$45,550.00
Library Technology	$40,073.05	$44,893.86	$34,920.00	$34,930.00
Technology Replacements for FY2028	$18,739.92	$15,765.32	$53,520.00	$51,695.00
Automated Systems	$900.00	$23,157.52	$22,500.00	$23,000.00
Total Expenditures	**$1,494,912.79**	**$1,599,427.10**	**$1,615,730.00**	**$1,694,323.50**

Income	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Warren County	$1,024,000.00	$100,000.00	$1,024,000.00	$1,335,408.50
State Aid	$248,565.00	$247,415.76	$257,886.00	$255,000.00
Federal Funds (E-Rate, ARPA)	$3,360.00	$9,516.00	$6,300.00	$3,865.00
Local, State and Federal Funding	**$1,275,925.00**	**$356,931.76**	**$1,288,186.00**	**$1,594,273.50**

Donation Income	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Friends of Samuels Library	$33,270.69	$19,976.83	$25,000.00	$20,000.00
Children's Program Donations	$11,500.00	$19,417.00	$6,000.00	$6,000.00
Story Walk	$3,250.00	$250.00	$500.00	$500.00
Adult Program Donations	$645.53	$5,802.00	$1,000.00	$1,000.00
Thompson Charitable Trust	$7,023.30	$7,360.05		
Misc. Donations	$31,856.45	$10,904.42	$6,000.00	$6,000.00
Donated Funds Total	**$87,545.97**	**$63,710.30**	**$38,500.00**	**$33,500.00**

Miscellaneous Income				

Proposed Budget FY2028

10/14/2027

Third Revision

	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Fines	$8,829.00	$9,045.25	$9,000.00	$ -
Copier	$12,708.53	13,124..61	$12,000.00	$14,000.00
Amazon Book Sales	$632.07	$ -	$ -	$ -
Replacement Costs	$8,808.83	$7,589.46	$8,000.00	$8,000.00
Retail Income	$952.94	$655.25	$750.00	$750.00
Interest	$4,470.84	$1,864.50	$4,200.00	$2,000.00
Meeting Room Income	$386.00	$355.00	$500.00	$400.00
FAX Service	$390.20	$319.43	$500.00	$500.00
Non Resident Fees	$200.00	$250.00	$175.00	$200.00
Inter Library Loans	$65.00	$40.00	$175.00	$100.00
Tiny Art Sales				$500.00
Miscellaneous	$29.29	$694.93	$100.00	$100.00
Miscellanous Income Total	**$37,472.70**	**$20,813.82**	**$35,400.00**	**$26,550.00**

Library Funds	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Reserve Fund Transfer *$4,000 for Development & $4,000 for Community Outreach*	$149,400.10	$ -	$8,000.00	$8,000.00
Endowment Account 3%	$28,857.26	$32,483.65	$30,000.00	$32,000.00
Library Funds to Balance		$1,125,487.57	$215,644.00	$ -
Library Funds Total	**$178,257.36**	**$1,157,971.22**	**$253,644.00**	**$40,000.00**

Salaries & Payroll	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Employee Salaries	$799,946.93	$916,956.82	$869,000.00	$895,070.00
Social Security	$61,195.94	$70,397.51	$66,190.00	$68,473.00
Unemployment Ins.	$319.44	$211.01	$250.00	$250.00
Medical/Dental Ins. *	$136,630.44	$123,069.27	$175,000.00	$201,000.00
Travel/Memberships	$9,594.86	$7,151.57	$7,000.00	$7,000.00
Retirement Funding	$36,046.27	$38,849.98	$39,000.00	$43,000.00
Total Salaries	**$1,043,733.88**	**$1,156,636.16**	**$1,156,440.00**	**$1,214,793.00**

rate increase plus addition of two employees to the medical benefits package

Proposed Budget FY2028

Third Revision

Books & Related	Budget Actuals	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Books/Materials	$104,322.90	$105,669.16	$95,000.00	$102,105.50
Internet Charges	$5,112.09	$5,393.76	$5,200.00	$5,200.00
Databases	$13,901.89	$12,782.29	$13,500.00	$15,000.00
Newspapers/Magazines	$12,259.16	$4,834.25	$7,200.00	$11,700.00
Library Srvcs/Supplies	$7,231.02	$11,090.04	$9,500.00	$8,000.00
Special Projects	$7,452.25	$6,030.41	$4,500.00	$4,500.00
Community Outreach	$5,202.01	$8,737.22	$4,000.00	$4,000.00
Children's Programs	$9,552.64	$15,474.46	$6,000.00	$6,000.00
Adult Programs	$2,586.53	$3,202.58	$2,000.00	$2,000.00
Story Walk		$2,545.78		$500.00
Total Books	**$167,620.49**	**$175,759.95**	**$146,900.00**	**$159,005.50**

County Building Maintenance	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Contractual Services	$15,131.12	$15,590.42	$15,500.00	$15,500.00
Building Maintenance		$29,174.49		
Grounds	$1,140.00		$3,400.00	$2,000.00
Electrical	$2,455.00		$12,000.00	$9,000.00
Roof	$2,200.00		$7,500.00	$9,000.00
Door Repairs	$2,334.20		$3,500.00	$3,500.00
Plumbing			$5,000.00	$3,000.00
Fire Suppression Inspection	$2,050.00		$2,050.00	$2,000.00
Fire Extinguisher Inspection				
Misc Maintenance	$10,200.00		$	
HVAC Maintenance	$15,902.46		$13,500.00	$18,450.00
New Flooring	$14,750.00			
Bathroom Reno & Painting	$21,371.05			
County Building Maintenance	**$87,533.83**	**$44,764.91**	**$62,450.00**	**$62,450.00**

Proposed Budget FY2028

Third Revision

Other Operational Exp	Actuals FY2024	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Insurance	$6,049.19	$6,624.00	$6,200.00	$7,400.00
Utilities	$61,717.73	$74,241.12	$80,000.00	$82,000.00
Custodial Services	$25,375.00		$ -	$ -
Supplies/Maint.	$10,613.86	$10,667.20	$9,500.00	$9,500.00
Development Expenses	$2,838.02	$4,615.03	$4,000.00	$4,000.00
Total Other Op Exp	**$106,593.80**	**$96,147.35**	**$99,700.00**	**$102,900.00**

Office Expense Items	Actuals FY2024	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Postage	$2,397.70	$2,181.39	$2,250.00	$2,250.00
Telephone	$2,777.61	$2,795.31	$2,800.00	$2,800.00
Office Supplies	$5,841.81	$5,028.29	$5,000.00	$5,000.00
PR & Advertising	$2,591.88	$1,794.70	$1,500.00	$3,500.00
Copier Expense	$15,473.31	$14,279.34	$11,750.00	$15,000.00
Audit	$15,556.00	$16,223.00	$16,000.00	$17,000.00
Total Office Expense	**$44,638.31**	**$42,302.03**	**$39,300.00**	**$45,550.00**

Library Technology Maintenance Costs	Actuals FY2025	Actual FY2026	Budget FY2027	Proposed Budget FY 2028
Staff Computers	$6,944.59	$7,578.31	$5,000.00	$5,000.00
Public Computers	$8,800.72	$8,835.62	$2,500.00	$2,500.00
Computer Lab	$273.64	Mellon Grant	Mellon Grant	Mellon Grant
RFID (collection security/self check out)	$2,534.00	$4,649.67	$5,000.00	$5,000.00
SAMS (public internet control/schedule software)	$3,214.75	$3,214.75	$3,500.00	$3,500.00
Sensource *Digital People Counter*	$393.00	$420.00	$400.00	$450.00
Web Calendar	$2,000.00	$ -	$2,000.00	$2,000.00
Reading Program Software	$1,069.75	$1,148.24	$1,495.00	$1,500.00
Capira Mobile (mobile app for accessing the library)	$2,110.65	$2,200.35	$2,200.00	$2,400.00
T-Mobile Hot Spots	$1,365.74	$2,092.80	$2,500.00	$2,500.00
Firewall Contract	$7,504.96	$13,617.34	$6,000.00	$6,000.00
Server Partitioned Back-Up	$2,896.76	$ -	$4,025.00	$ -
Cloud Storage	$964.49	$1,136.78	$300.00	$4,080.00
Total Lib Tech	**$40,073.05**	**$44,893.86**	**$34,920.00**	**$34,930.00**

Proposed Budget FY2028

Third Revision

Technology Replacements	Actuals FY2025	Actuals FY2026	Budget FY2027	Proposed Budget FY 2028
Total Technology Replacements	**$18,739.92**	**$15,765.32**	**$53,520.00**	**$51,695.00**

Automated Systems	Actuals FY2025	Budget FY2026	Budget FY2027	Proposed Budget FY 2028
Library Automation	$900.00	$23,157.52	$22,500.00	$23,000.00
Maintenance Fees				
Total Automated	**$900.00**	**$23,157.52**	**$22,500.00**	**$23,000.00**

FY 2027-2028 PARTNER AGENCY FUNDING REQUEST FORM
COUNTY OF WARREN, VA

RETURN TO: FINANCE DEPARTMENT
c/o Alisa Scott, ascott@warrencountyva.gov
Budget Submission Deadline is November 6, 2026

Agency Name:	Samuels Public Library	**Contact Person:**	Erin Rooney
Email Address:	erooney@samuelslibrary.net		
Telephone:	540-635-3153	**Date:**	10/15/26
Address:	330 E Criser Rd, Front Royal, VA 22630		

TOTAL FY 2027-2028 AMOUNT REQUESTED FROM WARREN COUNTY:

$ 1,335,408.50

AGENCY INFORMATION

1. **Mission Statement:**

Samuels Public Library brings people, information, and ideas together to enrich lives and build community.

2. **Please provide the total clients/individuals served between July 1, 2025, and June 30, 2026, and show a breakdown of clients/individuals per locality (Warren, Frederick, Fauquier, Shenandoah, etc.):**

This information is from FY26. Samuels Public Library has a reciprocal borrowing agreement with the Libraries from the surrounding counties. All other localities outside these areas are charged a fee. Break down by county is as of June 30, 2026.

Library Visits – 132,854

Cardholders – 16,434

Warren County – 13,632

Shenandoah County – 751

Frederick County – 636

City of Winchester -- 79

Rappahannock – 396

Fauquier – 246

Page County – 195

Clarke County – 102

Other - 397

3. **Please explain the measurable, positive impacts your services will have on Warren County. Also please explain how your agency measures success:**

Samuels Library's positive impact on Warren County can be measured by the level of usage from our community. In FY26, the Library was utilized as follows:

Library Visits – 132,854

Cardholders – 16,434

New Patrons – 1,924

Items Checked Out – 397,546

Database Usage – 146,427

Programs – 1,312

Attendance - 25,667

Meeting Rooms – 2,020

Volunteer Hours – 13,455

Public Computer Usage (sessions) – 14,419

Wireless Internet Usage (sessions) – 11,867

Website Usage (sessions) – 173,333

Mobile App Usage (sessions) – 42,223

Questions Answered – 43,878

1:1 Trainings – 5,322

Notary Usage - 619

4. **Please provide a brief description of the services provided in Warren County, including program activities and description:**

*statistical information in this section is from FY26.

Print Lending Collection – The Library provides Warren County citizens access to a collection of 59,419 adult print books; 30,674 children's print books; 3,106 teen print books; and 27 periodicals.

AV Lending Collection – The Library provides Warren County citizens access to a collection of 2,649 books on CD and 8,823 DVDs.

Digital Lending Collection – The Library provides Warren County citizens access to a collection of 1,238,168 eBooks, 438,679 downloadable audiobooks, 39,663 streaming videos, and almost 15 million downloadable songs across multiple platforms such as Overdrive, Hoopla, and Freegal.

Library of Things – The Library has started a Library of Things initiative aiming to add non-traditional items that patrons can check out (tools, equipment, kits).

Public Computer and Internet Access – The Library provides free wi-fi throughout the building and offers access to 19 public computers with internet access and Microsoft Office software and two early literacy computers housed in the Children's Department. There are also an additional 12 laptops to be used for programming in conjunction with Studio 330.

Laptop & Wi-Fi Hotspot Kits – The Library provides Warren County citizens access to a lending collection of Laptop & Wi-Fi Hotspot Kits. This allows patrons to access the internet and a computer in their own home as needed

Programs for Children – The Library provides a variety of educational and recreational programs for Warren County children, including weekly story times, crafts, STEM programs, Summer Reading, Winter Reading, Holiday Writing contest, and more.

Programs for Teens – The Library provides educational and recreational programs for Warren County teens, including teen volunteer program, monthly discussion groups, crafts, Summer Reading, and Winter Reading.

Programs for Adults – The Library, with assistance from the Friends of Samuels Library, provides educational and recreational programs for Warren County adults, including: professional lectures, crafts, technology assistance, database demonstrations, classes, 3 monthly book clubs, Genealogy Club, Summer Reading Program, Winter Reading Program, visits to our local Senior Center and senior groups, reading to local senior facility patients, and more.

Studio 330 – The Library provides access to the memory lab and makerspace located in the old computer lab. Memory Lab services allow for personal archiving. Patrons can convert analog formats to digital to preserve personal documents such as 8mm film, cassettes, VHS and more. The makerspace allows patrons the ability to access equipment such as sewing machines, laser cutter, 3d printers and more. This allows them to create things while learning new skills. Staff give one-on-one training sessions as well as provide programming on specific topics related to equipment etc. In addition, the Library also has a booth located in the back of the adult area which patrons can reserve to record audio for projects such as podcasts or oral history interviews.

Meeting Rooms & Individual Study Rooms – The Library allows Warren County citizens to utilize public meeting spaces, including: 2 conference rooms, 2 public meeting rooms, and 2 individual study rooms.

Reference Services – Library staff are available to answer reference questions for Warren County Citizens in-person, via telephone. Library staff also provide 1:1 training sessions for citizens and access to a local history room.

Online Resources – The Library provides Warren County Citizens access to 7 different online resources and databases along with 51 statewide electronic collections that allow them to do business, academic, and genealogical research; sharpen professional skills; create legal documents; learn a new language; enhance their job search; and more.

Warren County Student & School Support – The Library provides services tailored to support Warren County students, educators, and homeschoolers. Public Library Connect provides public school students access to age-appropriate eBooks and audiobooks from the Library's digital collection via the SORA app. BrainFuse HelpNow provides test prep, a writing lab, live online tutoring, and a safe virtual meeting space for students. Wonderbooks are audio-enabled picture books perfect for new readers. Library staff are available to visit classrooms or host on-site classroom tours of the Library. The Library serves as a meeting space for homeschoolers and runs the Homeschool Hub, a bi-weekly educational program to support homeschool students. The library also offers a special card for educators to make it easier to check out materials for a longer time frame.

Community Partnerships – Samuels Public Library remains committed to exploring and building new partnership opportunities to ensure the best possible resources and services for Warren County residents.

Valley Health
Valley Health collaborates with the Library to provide both online and print medical information for the community.

AIDS Response Effort (ARE)
The Library hosts AIDS Response Effort (ARE) every quarter to offer free testing to the public.

Warren County ARC
Warren County ARC works with the Library to provide programs designed for members of the special needs community.

Virginia Works
Virginia Works partners with the Library on multiple career development services, including workshops and a bi-monthly job fair hosted at the Library.

Smithsonian Conservation Biology Institute (SCBI)
The Smithsonian Conservation Biology Institute collaborates with the Library on programming opportunities, such as sending scientists to speak about career paths during Teens Connect sessions.

Seniors First
Seniors First partners with the Library to support older adults through informational sessions and one-on-one assistance with programs such as Medicare.

National and State Parks
The Library partners with both the national and state parks to offer programs at the Library and on-site at the parks.

Warren Heritage Society
The Library's Adult Services Department works with the Warren Heritage Society to preserve historic documents and share resources and reference materials.

Senior Facilities & Senior Center
Library reference staff provide programming for residents in senior facilities as well as for participants at the senior center.

Virginia Cooperative Extension Master Gardeners
The Master Gardeners maintain a seed-lending library located at the Library's adult reference desk.

The Phoenix Project
The Phoenix Project provides monthly pop-up advocacy services at the Library.

5. Please share any ways that your agency is currently partnering with any Warren County departments:

Samuels Public Library remains committed to exploring and building new partnership opportunities to ensure the best possible resources and services for Warren County residents.

Warren County Schools
The Library maintains an ongoing partnership with Warren County Schools, as outlined in Section 4.

Warren County Parks & Recreation
The Library collaborates with Parks & Recreation in several ways, including supporting the StoryWalk® at

Eastham Park by assisting with story changes and special events and working together throughout the year on additional programming, such as the annual Easter event etc.

Warren County Sheriff's Department
The Sheriff's department participates in events at the StoryWalk® at Eastham Park as well as special story times at the Library.

Warren County Fire & Rescue
Fire & Rescue participates in events at the StoryWalk® at Eastham Park as well as special story times at the Library. In addition, helps with adult programming at the library like the "Stop the Bleed" training.

Warren County Department of Social Services
The Library partners with the Department of Social Services on job development initiatives, including programs that teach résumé writing and job application skills. Resource fairs. As well as hosting the Love and Logic: Parenting With Empathy workshops.

Warren County Office of Elections & Voter Registration
The Office of Elections & Voter Registration conducts voter registration drives at the Library to support civic engagement.

Warren County Office of Emergency Management
The Library works with the Office of Emergency Management to serve as a designated cooling and heating center for individuals in need.

6. Please describe specifically how are using Warren County funds this fiscal year:

Samuels Public Library uses Warren County funds for the following operating expenses:

Maintenance, Utilities and Supplies - For this area of the budget, Warren County funds are used exclusively, if possible. This section of the budget includes the HVAC annual maintenance contract, monthly pest control contract, and utilities. Additional maintenance costs for FY27 include lawn maintenance, fire suppression inspection, emergency building maintenance.

Insurance – Covered by Warren County Funds.

Library Technology – The Library maintains 19 public computers with corresponding internet access, anti-virus and lock down software – of the 19 computers, 13 are housed on the Adult side of the library and 6 are housed in the Children's Department. The Library also has laptop and hotspot lending programs. All laptops are maintained with up-to-date anti-virus software and lock down software, and hotspot usage is billed monthly. In addition to the 10 computers available in the Children's Department, two early literacy computers are also available on a first come – first served basis. The Library also maintains a Library Automation System which houses all patron and collection data. This system also allows the Library Catalog to be viewed and searched in house on one of 9 catalog access computers, or remotely via the Library mobile app. All Library data is backed-up daily onsite and overnight to a cloud-based service. Library Technology is funded through State Aid, Donated Funds and Warren County funding.

Office Expenses – Office supplies, copy paper, advertising, book processing supplies, etc… This fund line is partially supplemented with State Aid funds in addition to Warren County funds.

Other Expenses – Annual Audit. Covered by Warren County.

Salaries and Payroll Items – Salaries and Payroll Items – This budget line is partially supplemented by State Aid Funding and library funding. Only 25% of State Aid funds can be applied to salaries, and only to salaries of MLIS-holding staff members. The library also employs a Development Coordinator whose salary is covered by Library funds. The remainder of the salary expenses are covered by utilizing Warren County funds.

Warren County Tourism Committee.

The Library director is involved with the committee and coordinates Library participation in county initiatives and events such as the County's America 250th celebratory programs.

7. **Please describe specifically how you will use Warren County funds in the coming fiscal year:**

Samuels Public Library uses Warren County funds for the following operating expenses:

Maintenance, Utilities and Supplies - For this area of the budget, Warren County funds are used exclusively, if possible. This section of the budget includes the HVAC annual maintenance contract, monthly pest control contract, utilities. Additional maintenance costs are forecasted for FY28 including lawn maintenance, fire suppression inspection, emergency building maintenance.

Insurance – Covered by Warren County Funds.

Library Technology – The Library maintains 19 public computers with corresponding internet access, anti-virus and lock down software – of the 19 computers, 13 are housed on the Adult side of the library and 6 are housed in the Children's Department. The Library also has laptop and hotspot lending programs. All laptops are maintained with up-to-date anti-virus software and lock down software, and hotspot usage is billed monthly. In addition to the 10 computers available in the Children's Department, two early literacy computers are also available on a first come – first served basis. The Library also maintains a Library Automation System which houses all patron and collection data. This system also allows the Library Catalog to be viewed and searched in house on one of 9 catalog access computers, or remotely via the Library mobile app. All Library data is backed-up daily onsite and overnight to a cloud-based service. Library Technology is funded through State Aid, Donated Funds and Warren County funding.

Office Expenses – Office supplies, copy paper, advertising, book processing supplies, etc… This fund line is partially supplemented with State Aid funds in addition to Warren County funds.

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8. **Please provide details on whether your agency has a management reserve or surplus funds from prior year funding. Include the balance (covering grants, donations, state funds, etc.) and specify what these funds are earmarked for:**

There are no surplus funds from prior year except for the Mellon Grant, which covers Cost of the Studio 330 project and employee within a 5-year period that started April 2024, and the balance of fundraised money that was then earmarked for operating expenses until deposit of state and county funds for first quarter FY27.

9. **Please provide your agency's year-to-date revenues and expenditures for FY2026-2027, along with anticipated revenues and expenditures through 6/30/2027. Break down the expenses by labor, other direct costs (materials, books, IT, etc.), overhead (rent, utilities, etc.), revenue source (county, state, donations, grants, etc.), and capital improvements, as applicable.** *This information may be included in the chart below or included as an attachment with your response.

Information is provided in the chart below and attached FY28 Budget Draft document. For FY2026-FY2027 YTD please see Budget Actuals document.

10. **If requesting an increased allocation from previous approved amounts, please explain why, how your agency determined this desired amount, and what other funding streams you are utilizing to support services:**

The FY28 Budget allocation request reflects an overall increase of 30.4% over the FY27 budget allocation. However, this 30.4% increase does not represent a one-year increase. Rather, it reflects accumulated increases over a much longer period. The Library has been operating with the same level of funding since 2023, while the years prior, dating back to 2017, saw minimal increases of just 2% and 1% during the first MOA agreement.

During this time, the Library has experienced significant increases in operational costs, which have continued to rise. Since FY17, the Library's healthcare costs alone have increased from approximately $86,000 to $136,000, particularly as the Library is no longer covered under the County's healthcare plan. The largest portion of the Library's expenses goes toward its greatest resource: its staff. Staffing costs have seen some of the largest increases during this period as the Library has worked to maintain a modest 3% cost-of-living increase for employees. The proposed FY28 budget includes an overall 3% cost-of-living increase for staff, as outlined in the most current MOA. Other increases include HVAC maintenance costs and audit expenses as mentioned previously in past years.

The Library will continue to address budget shortfalls through transfers from its Reserve Account and remains committed to building its endowment. However, the endowment cannot grow if the majority of unrestricted fundraising revenue continues to be directed toward operational expenses. This is not sustainable. A successful fundraising year should provide an opportunity to strengthen the Library, not create an expectation that the community must continually subsidize basic operations that are already supported through taxpayer funding. Especially following a year without County funding, the Library is already experiencing donor fatigue and cannot reasonably expect the same level of fundraising support as it received during a year of crisis.

Maintaining the level of service the community expects requires an increase in funding. The Library has already been operating on a bare-bones budget and has reduced costs wherever possible without jeopardizing the loss of state aid. Should funding remain at its current level, the Library will need to make further reductions in operational expenses, which could ultimately include the loss of services and reduced hours of operation.

FINANCIAL INFORMATION

REVENUES			
	FY 2026-2027 YTD	**FY 2026-2027 Projected**	**FY 2027-2028 Request**
County of Warren	$	$ 1,024,000	**$ 1,335,408.50**

Other Local Governments (Specify each with amounts below)	$	$	**$**
Locality #1	$	$	**$**
Locality #2	$	$	**$**
Locality #3	$	$	**$**
Locality #4	$	$	**$**
Locality #5	$	$	**$**
State & Federal Government	$	$ 264,186	**$ 258,865**
* Fundraising	$	$ 38,500	**$ 33,500**
Program Service Revenue	$	$ 35,400	**$ 26,550**
Grants	$	$	**$**
** Other Funding	$	$ 253,644	**$ 40,000**
Total Funding	**$**	**$ 1,615,730**	**$ 1,694,323.50**
% Funded by Warren County	%	63.38%	**78.82%**
EXPENDITURES			
	FY 2026-2027 YTD	**FY 2026-2027 Projected**	**FY 2027-2028 Request**
Personnel	$	$ 1,156,440	**$ 1,214,793**
Operations	$	$ 459,290	**$ 479,530.50**
Capital	$	$	**$**
Total Expenses:	**$**	**$ 1,615,730**	**$ 1,694,323.50**

* Includes restricted donations.

** Library funds including usual reserve transfer and annual 3% draw from Samuels Library Endowment. For the FY2026–2027 projected column, additional funding needed to balance the budget is $215,644. This amount may decrease depending on the level of fundraising revenue secured.

All Budget Requests MUST include a copy of your agency's most recent audit and Form 990, if applicable. If this does not apply to your agency, please type "Not Applicable" below.

Development Committee Meeting Minutes
Wednesday, October 21, 2026

The Development Committee met on October 21, 2026 at Samuels Public Library.

In attendance were Scott Jenkins, Melody Hotek, Lisa Cobb, Karin Battle, Erin Rooney, and Amy Hayes.

Absent were Ken Thurman, Nioka DeVincentis, Kathy Hulley, and Eileen Grady.

Mrs. Hotek called the meeting to order at 5:02 PM.

The August 19, 2026 meeting minutes were presented for approval. Ms. Battle motioned to accept the meeting minutes as presented. Ms. Cobb seconded. The motion passed.

FOSL Report

FOSL representatives were absent. However, at Ms. DeVincentis's request, Mrs. Hotek reported to the Development Committee that the FOSL book sale was scheduled for November.

Samuels Library will be closed on Wednesday, November 11, for Veterans Day. Therefore, FOSL will set up for the book sale on Tuesday, November 10, in preparation for the FOSL Member Preview Night on Thursday, November 12. The regular book sale will continue through November 14. Monday, November 16, will be the final day of the book sale and will be Name Your Price Day.

Ms. Rooney added that FOSL is sponsoring the Library's Holiday Open House, which will take place on Saturday, December 12.

Fundraising Activities

The annual appeal mailer has been printed, and envelopes will be stuffed on Thursday, November 5th at 11 AM in preparation for mailing on Tuesday, November 10.

FY2028 Development Plan - Working Draft

Ms. Hayes provided an overview of the previous discussion of the Development Plan during the last Development Committee meeting on August 19. She presented a new calendar of development activities and library events that occur throughout the year.

Ms. Rooney reported that the Heritage Festival, hosted by the County, may return as an annual event sometime in mid-to-late October. If the Heritage Festival becomes an annual event, the Library will add it to its outreach calendar in place of the Festival of Leaves to increase opportunities to connect with the local community. A discussion of other outreach events throughout the year ensued.

The Committee discussed that the Silver Tea will not be included in the Library's annual events but may return in connection with a history program at a later time. A discussion about the possible return of the Scottish Ceilidh ensued. The Committee determined that the Scottish Ceilidh was a major success; however, hosting it in March presents a major conflict with preparations for A Taste for Books. The Committee suggested that the Ceilidh may be better suited to an off-site location at a local venue.

Addendum II: Development Calendar

The Committee continued discussing library events by reviewing Addendum II: Development Calendar in the Development Plan.

Ms. Hayes suggested that, since the Development Committee is preparing the Development Plan for approval in July 2027, the current working draft should be prepared as the FY2027-28 Development Plan. The Development Plan working draft will be updated to reflect that it is for FY2028.

The discussion of individual library events and fundraising activities continued. Mr. Jenkins asked whether the Library would have another Race to the Finish fundraiser in June, and a discussion ensued. The Committee determined that the theme of a June raffle-style fundraiser could align with the Summer Reading Club theme. Ms. Hayes suggested a raffle-style fundraiser in June called the "Space Race."

Ms. Cobb initiated a discussion about adding times to review planned giving prospects to the Development Plan calendar in October and February.

Addendum III: Development Plan Budget

The Committee reviewed Addendum III: Development Plan Budget – Income & Expenses of the Development Plan working draft. A discussion ensued regarding income from fundraising activities in comparison to funding needs.

Ms. Hayes will continue working on the Development Plan and incorporate the suggestions and updates discussed by the Development Committee before the next meeting in December.

The Committee will continue discussing the FY2028 Development Plan – Working Draft at the next Development Committee meeting on Wednesday, December 16, 2026, at 5:00 PM.

The meeting was adjourned at 6:30 PM.

Samuels Public Library
Strategic Planning Committee Meeting
September 22, 2026
Start Time: 5:30 p.m. End Time: 6:30 p.m.

Present: Joan Richardson, Co-Chairperson; Bill Grewe, Co-Chair; Erin Rooney, Library Director; Scott Jenkins, President of the Board of Trustees; Melody Hotek, Trustee, Karin Battle, Trustee; Kate Trosch, Trustee; Ed Richards, Trustee.
Absent: Michelle Leasure, Trustee

Focus of this meeting was to begin creating a community satisfaction survey. The data collected will ultimately be used to create a new strategic plan for Samuels Library.

- Ms. Rooney presented the idea of dividing the survey into pieces using the components in the current strategic plan, past library surveys and current library issues to build the survey pieces.
    - Survey sections would be sent out to the public every few months over a year's time starting in July of 2027.
    - The first section would look at respondent demographics.
    - Once the responses for all sections are in, the committee will present the information to the public for comments. If it appears that there is some missing or unclear data, a follow-up survey could be conducted.
    - A separate survey of just a few questions will be created to capture input from nonlibrary users.
- Ideas to get responses from the public generated by strategic planning committee included:
    - To reach students/ adolescents: QR codes placed on bulletin boards in school lobbies leading to the survey or work with National Honor Society.
    - Include survey in the newsletter sent out to residents of the town of Front Royal.
    - Advertise the survey at town/ county events.
    - Ms. Battle provided an electronic copy of an articles from "Project for Public Spaces" titled "Beyond the Survey – Basket of Discovery Tools" that included Pop-up/ Dot Boards to offer food for thought for fun activities.
    - to offer food for thought on reaching the public. The articles are

Committee action: The strategic committee approved the plan to do staggered surveys.

- A subcommittee made up of Ms. Rooney, Ms. Richardson and Ms. Battle was appointed to begin work on the survey.
- The subcommittee may invite staff to give input on the content of the survey sections.
- The subcommittee will meet every other month starting in October.

Minutes submitted by Joan Richardson.

Samuels Public Library Board of Trustees
Policy and Bylaws Committee
Wednesday, October 28, 2026
Minutes

Present: Kim Emerson, Chair; Lori Girard, Lewis Moten, Scott Jenkins, Erin Rooney
Absent: Ed Richards

The committee meeting was called to order at 5:06 PM

Collection Development Policy

The committee reviewed updates to the collection development policy submitted to the committee by the director. Updates included an addition criteria section for the local history room and additional wording for the donations and reconsideration sections. The committee approved the updates and recommended the they be presented to the full board for vote at the next bi-monthly board of trustees meeting to be held November 9, 2026.

Meeting adjourned at 5:32 PM

Next meeting date will be TBD

Proposed changes or additions are highlighted

Collection Development Policy

Mission

Samuels Public Library brings people, information, and ideas together to enrich lives and build community.

To meet this mission, the Library has developed procedures for selecting, evaluating, re-evaluating, and withdrawing materials. These procedures are intended to ensure that the collection reflects a multitude of ideas, and that materials are available in diverse media formats, and include both fiction or nonfiction.

Responsibility

Authority for determining policy in the selection and acquisition of materials is vested in the Samuels Public Library's Board of Trustees. The responsibility for material selection rests with the Samuels Public Library director, functioning within the framework of policies determined by the Board of Trustees and assisted by members of the staff who are qualified by reason of education and training.

Selection

Samuels Public Library's collection reflects current and popular materials for a variety of uses. The Library's selectors choose materials for a wide range of interests using industry reviews and statistics. Materials are selected to present an array of opinions on a subject and are judged as a whole rather than on isolated passages. Books and materials are selected according to intrinsic merit, subject treatment, community interest, and contribution to a balanced collection in the Library. The volume and nature of requests for access to Library materials by members of the public is a significant factor in selection. Selection of materials by the Library does not mean endorsement of the contents or of views expressed in those materials.

Suggestions from the public regarding selection of materials are encouraged and will be reviewed by library staff and held to the same selection criteria. Flexibility and open-mindedness are exercised during the evaluation process. The following factors are considered in selecting materials for the collection:

- Authority of author or publisher
- Significance of subject matter
- Accuracy of information, presentation, subject
- Literary merit, readability, artistic quality
- Potential or known demand
- Importance to total collection
- Inclusion in bibliographies, lists, review media
- Availability elsewhere in community
- Price
- Format

Independently published materials will be considered for selection and are likely to be added when a title meets one or more of these criteria in addition to those listed above:

Proposed changes or additions are highlighted

- Regional connection
- Relevance to the general collection
- Wide audience appeal
- Positive review in a library review journal or a local paper
- Available for purchase through an established distributor

In addition, materials considered for the Local History Collection will be evaluated according to factors including:

- Relevance to Front Royal or Warren County
- Research or informational value
- Appropriateness for a public-library research collection
- Physical condition
- Ability of the Library to safely house and provide access to the material
- Available space
- Duplication of materials already held by the Library or readily available elsewhere
- Availability of the information in reliable digital form
- Cost and staff resources required to organize, maintain, or provide access to the material
- Need for special environmental conditions, security, conservation, or preservation
- Suitability for referral to another repository

Gifts and Donation

Samuels Public Library accepts donations and materials from patrons. The Library reserves the right to incorporate donated materials into its collection, to sell them in the Friends of Samuels Library (FOSL) Bookstore and sale, or to dispose of them as the staff sees fit. The Library will not accept donations if the donor places restrictions on the disposition of the material. Materials left for donation will be evaluated according to this policy. Donors should not assume that materials will be added to the Library's collections simply because they have been left at the Library. The Library cannot place monetary value on donated materials, as it is an interested party in the transaction. When a donor requests it, a receipt noting the amount of material accepted is given. Questions about how donations are received should be referred to the Library Director or Adult Services Librarian.

Collection Maintenance

Library materials are owned by Samuels Public Library. Outdated materials, low-demand materials, and worn or damaged materials will be removed from the Library collection.

Access to Borrowers

Anyone is free to select or reject materials for themselves. No individual or group may restrict another person's access or use of Samuels Public Library materials, information, and resources. Parents and guardians have the responsibility of guiding and directing the reading, listening, and viewing choices of their children or adolescents. Selection of adult collection materials will not be inhibited by the possibility that the items may be accessed by minors.

Reconsideration

Any active Warren County cardholder has the right to request reconsideration of Library offerings. The procedure and paperwork to file a request is available at all Samuels Library service desks. Only one active request from a cardholder will be accepted at any one time.

Proposed changes or additions are highlighted

For the request to be considered, the requester must

- Have a valid Samuels Public Library card
- Be a resident of Warren County, VA
- Complete the Request for Reconsideration form in its entirety
- Have read, listened to, and/or viewed the material being challenged in full
- Abide by the Samuels Public Library Rules of Conduct

All decisions that have followed the reconsideration procedure will remain in effect for 10 years from the date of that decision. If any person submits a form for reconsideration and the reason for reconsideration is identical to the previous reconsideration upon which a decision has been issued, the existing decision shall remain in effect.

Samuels Public Library observes the principles of the American Library Association's *Library Bill of Rights* and the *Freedom to Read Statement* and interprets these statements to include all Library materials regardless of format.

Adopted 1/11/2021 revised 5/8/2023, 9/9/2024, and 11/9/26