

Huntsville-Madison County Public Library
Board of Directors Meeting
MINUTES
January 28th, 2025

The meeting was called to order by the Chairperson.

Present: Kevin Gray, Chair
GW Boon, Vice-Chair
Melissa Thompson, Member
Ranae Bartlett, Member
Brad Garland, Member
Carla Clift, Member
Connie Chow, Interim Executive Director
Stephen Efird, Interim Deputy Director
Brooke Rawlins, Development Director
Dietrich Schaefer, Recorder

In Attendance:

Maggie Minsk	Melanie Kolowski
Jackie Bellamy	Julia Harrison
Dr. Marisa Allison	Susan Stewart
Rachel Homolak	

Approval of Agenda

Mr. Gray called for any changes to the agenda. There were no changes to the agenda. The agenda was deemed approved.

Approval of Minutes

Mr. Gray called for any additions or corrections to the minutes from the last meeting. There were no requests for changes to the minutes. Ms. Thompson made the motion to approve the agenda, and Mr. Boon seconded the motion. The minutes were deemed approved.

Library Foundation Report

Ms. Rawlins reported that February is Love Your Library Month. The fundraising goal is \$15,000 for summer reading, children's books and resources.

Finance Committee Report

Mr. Garland presented the finance committee report. Mr. Garland noted that the Hazel Green Public Library has a budget deficit, but this is due to the timing of when the local allocation of \$30,000 from Commissioner Brandon was received. The financial audit is underway. HMCPL was awarded an \$18,000 grant from APLS, which is intended for the purchase of e-books, audiobooks, and other resources. However, this funding is on hold due to APLS waiting to receive funds.

Governance Committee Report

Rules of Conduct Policy

Updating policy to include appeal procedures for trespass warnings exceeding 6 months. The update states that if a patron receives a trespass warning that exceeds 6 months, the patron can appeal to the board for reconsideration. This came out of governance committee for recommendation. All members were in favor of this change. This update is passed and approved.

Membership and Circulation Policy

The policy was updated to add non-resident language. This came out of governance committee for recommendation. All members were in favor of this change. This update is passed and approved.

House Bill 4

Ms. Thompson gave an informational update for H.B. 4. This bill was pre-introduced in the last legislative session. H.B. 4 will be read in the House Judiciary Committee on February 4th. The bill removes criminal protections for librarians. It is specific to the obscenity laws, but it states that if a person observes that there is obscene or sexual material, as defined by the updated APLS codes, then the patron can raise the issue with the Library, and the Library has 15 days to respond. If the Library does not respond within the 15 days, or if the Library responds by leaving the book where it is, then the patron can go to law enforcement and ask for the librarian to be arrested.

Ms. Chow also provided data and information regarding the young reader cards. Several policies were updated in September 2024, that will take effect March 3rd, 2025, regarding the changes to APLS Code. Staff from numerous departments have been working on updating the collection so that books are placed in the right categories according to the updates in the APLS code. The cost in this project in staff salaries at this time is \$33,436, which involves staff spending around 1,200 hours in all at this time on this project. Staff have looked at over 2,000 records, and that encompasses over 11,000 copies of reading material. The overall collection of HMCPL is around 443,000 items. There are around 22,000 juvenile cards at this time, and HMCPL is working on informing patrons regarding the waiver process and tier system for juvenile cards as result of the

policy changes. At this time 143 waivers have been complete, with 9% requesting Level 1 access, 13% requesting Level 2 access, and 78% requesting Level 3 access.

Proposal of Officers and Committee Chairs

Ms. Thompson reviewed the proposed officers and board committee appointments for the upcoming vote in March. Mr. Boon has been nominated for Chair and Mr. Martinson has been nominated for Vice-Chair. For the finance committee, Mr. Garland has been nominated as chair and Ms. Clift as vice chair. For the governance committee, Mr. Martinson has been nominated as chair and Ms. Bartlett as vice chair. For the government relations committee, Mr. Gray has been nominated as chair and Ms. Thompson as vice chair.

Executive Director's Report

Activity Report

HMCPL is seeing a systemwide increase this year. There has been a decrease in downloadable circulation, which is likely due to the price cap that was put in place for downloadables to keep overall costs down. Highest circulation among branches included Madison, South Huntsville, Downtown, and Monrovia. During November and December there is normally a slowdown in visitors to the libraries. However, while this was the case, there were more visitors during November and December as compared to previous years. Locations with the most visitor numbers were South Huntsville, Downtown, Madison, and North Huntsville. The highest attending program, the annual Christmas concert with the Rocket City Jazz Orchestra, was at the Downtown Huntsville Library. Overall, there were 215 story times held with over 8,000 attendees.

Public Comments

Maggie Minks

Ms. Minks is a former school teacher and a current guidance counselor. Ms. Minks expressed concern about the restriction of access to books in the name of protecting children. Ms. Minks states that restrictions are about censorship and not protection, and that the materials targeted are books that reflect diverse perspectives. Ms. Minks states that representation matters and can save lives.

Jackie Bellamy

Ms. Bellamy is a frequent library visitor. Ms. Bellamy states that changes limit access and the public wants more freedom, not less freedom. Ms. Bellamy asks the board to continue to update the public on changes regarding juvenile card tier status and to continue to share statistics regarding juvenile cards and how many have signed up in the different tiers.

Connie Chow

Prior to the next public comment, Ms. Chow mentioned that the library was communicating with patrons through multiple avenues, creating signage for the front desk, and providing resources to staff to communicate with patrons regarding the tier system for juvenile cards.

Dr. Marisa Allison

Dr. Allison is a Huntsville resident and mom, member of the LGBTQ community, and friend of the library. Dr. Allison discussed Arkansas Act 372. Dr. Allison states that this was declared unconstitutional, and that Act 372 in Arkansas is similar to H.B. 4 that is being discussed in Alabama. Dr. Allison stated that updated policies did not have to be updated until June 2025, and questions why the changes in policy and code were hurriedly changed prior to June 2025. Dr. Allison states that the changes in the APLS Code are first amendment violations.

Kevin Gray

Prior to the next public comment, Mr. Gray stated that in order for HMCPL to be eligible for an LSTA grant, the policy had to be updated and approved prior to December 31st, 2024.

Rachel Homolak

Ms. Homolak is a Madison resident and Limestone County resident. Ms. Homolak states that the tier system is not compliant with APLS code. Ms. Homolak referenced a book titled "Identical" that was moved to the adult section and read an excerpt from the book. Ms. Homolak states that minors do not need to have access to material similar to the book she mentioned even if they have parental consent to do, and that this is in violation of APLS code. Ms. Homolak states that she will report the board and the library for violating APLS code.

Julia Harrison

Ms. Harrison was absent due to sickness, so her comments were read by Melanie Kolowski. The comments expressed that by limiting access with the new juvenile tiered card system, children who feel different are at a greater risk of being restricted from diverse voices and views.

Melanie Kolowski

Ms. Kolowski expressed concern over groups like Moms for Liberty wanting to control everyone's choices. She expressed that there is a white Christian nationalist problem in this country. She also states that Jesus says that the table of fellowship is open for everyone.

Kevin Gray

Before the next public comment, Mr. Gray reminded attendees speaking during public comment to direct all comments to the board, not other attendees or members in the crowd, and to conduct themselves in a civil manner.

Susan Stewart

Ms. Stewart expressed concern about H.B. 4. Ms. Stewart states that this bill puts librarians in danger of prosecution and being criminalized. Ms. Stewart expressed concern for library staff and how to support employee if H.B. 4 is passed, such as how to protect staff, how to prevent harassment, and how to provide legal and emotional support in the event of prosecution. Ms. Stewart states that the APLS Board will go beyond code requirements and make financial punishments.

Next Meeting Date

The next meeting will be held Tuesday, March 18th, 2025 at the North Huntsville Public Library.

There being no further business, the meeting adjourned.

Submitted by:

Approved:

Dietrich Schaefer

Kevin Gray, Chair

FINANCIAL ANALYSIS

OCT24-FEB 25

TOTAL						
						INCOE AND EXPENSE SHOULD BE AT 41.67%
Ordinary Income/Expense						
Income						
	GOVERNMENT SUPPORT	3,857,633.02	7,833,372.00	-3,975,738.98	49.25%	
	FRIENDS OF THE LIBRARY SUPPORT	51,529.11	126,800.00	-75,270.89	40.64%	
	FOUNDATION SUPPORT	75,000.00	75,000.00	0.00	100.00%	
	INVESTMENT INCOME	72,309.91	176,025.00	-103,715.09	41.08%	
	FEES	75,341.46	105,425.00	-30,083.54	71.47%	FEES-Meeting Rooms Exam Proctoring and Lost items higher than usual.
	GIFTS and GRANTS	76,999.88	0.00	76,999.88	100.00%	GIFTS and GRANTS-Leah Bruno \$20,330, Tom Butler \$18,036.
	MISCELLANEOUS	1,127.60	0.00	1,127.60	100.00%	
	PROGRAM REVENUES	10.00	0.00	10.00	100.00%	
	Total Income	4,209,950.98	8,316,622.00	-4,106,671.02	50.62%	
	Gross Profit	4,209,950.98	8,316,622.00	-4,106,671.02	50.62%	
Expense						
	CAPITAL CAMPAIGN EXPENSE	1,872.92	0.00	1,872.92	100.00%	
	AUTOMATED SERVICES	98,113.44	240,154.00	-142,040.56	40.85%	
	BUILDING OPERATIONS	475,752.70	1,275,639.00	-799,886.30	37.30%	
	GENERAL OPERATING	111,861.95	250,470.00	-138,608.05	44.66%	
	MATERIALS	301,278.19	731,229.00	-429,950.81	41.20%	
	SALARIES & BENEFITS	2,238,093.94	5,819,130.00	-3,581,036.06	38.46%	
	GRANT EXPENSES	1,900.16	0.00	1,900.16	100.00%	
	OTHER GIFT EXPENSES	46,595.43	0.00	46,595.43	100.00%	OTHER GIFT EXPENSES-Rabble \$16,500
	Total Expense	3,275,468.73	8,316,622.00	-5,041,153.27	39.39%	
	Net Ordinary Income	934,482.25	0.00	934,482.25	100.00%	
	Net Income	934,482.25	0.00	934,482.25	100.00%	

HUNTSVILLE PUBLIC LIBRARY

BALANCE SHEET

AS OF 2-28-2025

					Feb 28, 25
ASSETS					
Current Assets					
Checking/Savings					
Cash and cash on hand					
VISA DEBIT CARDS					
VISA GIFT CARD-OUTREACH 1701					330.30
Total VISA DEBIT CARDS					330.30
Servis1st Bank-Master Account					
Servis1st Bank-Master-Rainy Day					2,224,322.00
Servis1st Bank-Master Account - Other					1,768,617.95
Total Servis1st Bank-Master Account					3,992,939.95
Servis1st Bank-Gifts					493,696.47
Servis1st Bank-Merchant Acct					6,145.42
Servis1st Bank-Payroll					20,371.22
Petty cash					1,695.00
TRUIST BANK CD RAINY DAY-MMA					590,203.83
Cash and cash on hand - Other					1.00
Total Cash and cash on hand					5,105,383.19
Certificates of Deposit					
UNITED COMMUNITY EME-78864					191,267.74
UNITED COMMUNITY-RAINY DAY					268,493.71
UNITED COMMUNITY-CUMMER					104,680.79
Firstbank EME Funds					95,468.14
PNC CD #391594 EME					181,758.42
SERVIS 1ST CD 3140415 AEDG					55,228.24
Servis1st CD Mccalin 371138					29,222.11
UNITED COMMUNITY-KYSER CD					56,650.70
Total Certificates of Deposit					982,769.85
Investments					
C. Schwab HMCPL 3703-9063					909,495.92
C. Schwab M. Pruitt 4478-8529					111,985.41
C.Schwab Jean Payne 7587-0478					80,214.31
C. Schwab- Roberts 4311-4986					22,603.69
Total Investments					1,124,299.33
Total Checking/Savings					7,212,452.37
Accounts Receivable					
Accounts Receivable					-3,321.30
Total Accounts Receivable					-3,321.30
Other Current Assets					
Lease Receivable - ST					19,605.38
Miscellaneous Deposits					18,333.15
Miscellaneous Receivables					68,791.92
Prepays					21,722.37
Total Other Current Assets					128,452.82
Total Current Assets					7,337,583.89
Fixed Assets					
Library collection					2,905,903.85
Miscellaneous fixed assets					6,143,712.54
Donated photographs					126,077.00
HMCPL Board Pkgs; March 2025 Acc-depre Library collection					-1,983,200.15

HUNTSVILLE PUBLIC LIBRARY

BALANCE SHEET

AS OF 2-28-2025

		Acc deprec - misc fixed assets	-4,456,217.66
		Lease Asset	62,708.25
		Acc Amortization - Lease	-42,129.60
		Total Fixed Assets	2,756,854.23
		Other Assets	
		Lease Receivable - LT	15,376.64
		Total Other Assets	15,376.64
		TOTAL ASSETS	10,109,814.76
		LIABILITIES & EQUITY	
		Liabilities	
		Current Liabilities	
		Other Current Liabilities	
		Lease Liability - ST	16,735.94
		Accrued liabilities	
		Withheld Principal 457(b) Pretax	-24,386.52
		Withheld Principal 457(b) Roth	-33,153.90
		Clinic	162.50
		Withheld Vanguard 457(b) Roth	32,798.70
		Withheld Vanguard 457(b) Pretax	24,386.52
		Accrued Expenses	7,132.76
		Retirement payable	41,897.34
		Withheld Accident Ins(pretaxed)	26.92
		Withheld Critical Illness Princ	-229.79
		Withheld Voluntary Life Prem	-937.73
		Withheld Health Ins (pretaxed)	-26,199.87
		Withheld Health Ins (taxed)	2,850.12
		Withheld LTD Principal	-717.30
		Withheld STD Principal	-431.06
		Withheld Vision (pretaxed)	-887.33
		Withheld Vision (taxed)	31.42
		Total Accrued liabilities	22,342.78
		Deferred revenue	
		Deferred revenue - grants	42,768.13
		Total Deferred revenue	42,768.13
		Total Other Current Liabilities	81,846.85
		Total Current Liabilities	81,846.85
		Long Term Liabilities	
		Lease - Deferred Inflow of Reso	33,881.17
		Lease Liability - LT	4,512.20
		Total Long Term Liabilities	38,393.37
		Total Liabilities	120,240.22
		Equity	
		Investment in Fixed Assets	2,926,306.12
		Restricted Fund	359,349.75
		Retained Earnings	3,598,126.90
		UNRESTRICTED-GENERAL FUND	1,755,685.55
		GAAP ENTRY	415,623.97
		Net Income	934,482.25
		Total Equity	9,989,574.54
		TOTAL LIABILITIES & EQUITY	10,109,814.76

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

		Total COH			
INCOME AND EXPENSE SHOULD BE AT 41.67%		Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
GOVERNMENT SUPPORT		3,046,425.58	6,089,392.00	-3,042,966.42	50.03%
FRIENDS OF THE LIBRARY SUPPORT		47,395.86	105,000.00	-57,604.14	45.14%
FOUNDATION SUPPORT		66,818.18	67,500.00	-681.82	98.99%
INVESTMENT INCOME		72,309.91	176,025.00	-103,715.09	41.08%
FEES		47,930.33	68,200.00	-20,269.67	70.28%
GIFTS and GRANTS		48,533.95			
MISCELLANEOUS		924.78			
PROGRAM REVENUES		0.00			
Total Income		3,330,338.59	6,506,117.00	-3,175,778.41	51.19%
Gross Profit		3,330,338.59	6,506,117.00	-3,175,778.41	51.19%
Expense					
CAPITAL CAMPAIGN EXPENSE		1,872.92			
AUTOMATED SERVICES		52,720.24	130,309.00	-77,588.76	40.46%
BUILDING OPERATIONS		438,199.13	1,175,480.00	-737,280.87	37.28%
GENERAL OPERATING		86,195.51	189,000.00	-102,804.49	45.61%
MATERIALS		246,316.77	550,253.00	-303,936.23	44.76%
SALARIES & BENEFITS		1,719,799.25	4,461,075.00	-2,741,275.75	38.55%
GRANT EXPENSES		1,869.73			
OTHER GIFT EXPENSES		38,103.15			
Total Expense		2,585,076.70	6,506,117.00	-3,921,040.30	39.73%
Net Ordinary Income		745,261.89	0.00	745,261.89	100.0%
Net Income		745,261.89	0.00	745,261.89	100.0%

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

		Total Gurley			
INCOME AND EXPENSE SHOULD BE AT 41.67%		Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	GOVERNMENT SUPPORT	49,483.18	115,833.00	-66,349.82	42.72%
	FRIENDS OF THE LIBRARY SUPPORT	2,000.00	2,000.00	0.00	100.0%
	FOUNDATION SUPPORT	1,363.64	1,250.00	113.64	109.09%
	INVESTMENT INCOME	0.00			
	FEES	848.89	1,415.00	-566.11	59.99%
	GIFTS and GRANTS	0.00			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	53,695.71	120,498.00	-66,802.29	44.56%
	Gross Profit	53,695.71	120,498.00	-66,802.29	44.56%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	3,320.82	8,227.00	-4,906.18	40.37%
	BUILDING OPERATIONS	1,230.06	2,933.00	-1,702.94	41.94%
	GENERAL OPERATING	1,180.63	4,139.00	-2,958.37	28.53%
	MATERIALS	2,821.81	6,716.00	-3,894.19	42.02%
	SALARIES & BENEFITS	38,162.10	98,483.00	-60,320.90	38.75%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	0.00			
	Total Expense	46,715.42	120,498.00	-73,782.58	38.77%
	Net Ordinary Income	6,980.29	0.00	6,980.29	100.0%
	Net Income	6,980.29	0.00	6,980.29	100.0%

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

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HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

			Total Madison		
INCOME AND EXPENSE SHOULD BE AT 41.67%		Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
GOVERNMENT SUPPORT		442,601.10	1,068,073.00	-625,471.90	41.44%
FRIENDS OF THE LIBRARY SUPPORT		30.00	16,000.00	-15,970.00	0.19%
FOUNDATION SUPPORT		1,363.63	1,250.00	113.63	109.09%
INVESTMENT INCOME		0.00			
FEES		18,748.67	25,300.00	-6,551.33	74.11%
GIFTS and GRANTS		11,061.70			
MISCELLANEOUS		202.82			
PROGRAM REVENUES		0.00			
Total Income		474,007.92	1,110,623.00	-636,615.08	42.68%
Gross Profit		474,007.92	1,110,623.00	-636,615.08	42.68%
Expense					
CAPITAL CAMPAIGN EXPENSE		0.00			
AUTOMATED SERVICES		29,981.04	65,140.00	-35,158.96	46.03%
BUILDING OPERATIONS		26,490.08	73,136.00	-46,645.92	36.22%
GENERAL OPERATING		17,276.05	35,833.00	-18,556.95	48.21%
MATERIALS		35,540.44	134,125.00	-98,584.56	26.5%
SALARIES & BENEFITS		303,188.74	802,389.00	-499,200.26	37.79%
GRANT EXPENSES		30.43			
OTHER GIFT EXPENSES		4,362.30			
Total Expense		416,869.08	1,110,623.00	-693,753.92	37.54%
Net Ordinary Income		57,138.84	0.00	57,138.84	100.0%
Net Income		57,138.84	0.00	57,138.84	100.0%

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

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HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

		Total New Hope					
INCOME AND EXPENSE SHOULD BE AT 41.67%		Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget		
Ordinary Income/Expense							
Income							
GOVERNMENT SUPPORT		49,725.66	109,179.00	-59,453.34	45.55%		
FRIENDS OF THE LIBRARY SUPPORT		20.50	1,800.00	-1,779.50	1.14%		
FOUNDATION SUPPORT		1,363.64	1,250.00	113.64	109.09%		
INVESTMENT INCOME		0.00					
FEES		678.99	590.00	88.99	115.08%		
GIFTS and GRANTS		5,100.00					
MISCELLANEOUS		0.00					
PROGRAM REVENUES		0.00					
Total Income		56,888.79	112,819.00	-55,930.21	50.43%		
Gross Profit		56,888.79	112,819.00	-55,930.21	50.43%		
Expense							
CAPITAL CAMPAIGN EXPENSE		0.00					
AUTOMATED SERVICES		887.99	3,563.00	-2,675.01	24.92%		
BUILDING OPERATIONS		2,554.51	5,487.00	-2,932.49	46.56%		
GENERAL OPERATING		690.45	4,378.00	-3,687.55	15.77%		
MATERIALS		2,157.85	5,407.00	-3,249.15	39.91%		
SALARIES & BENEFITS		41,626.16	93,984.00	-52,357.84	44.29%		
GRANT EXPENSES		0.00					
OTHER GIFT EXPENSES		0.00					
Total Expense		47,916.96	112,819.00	-64,902.04	42.47%		
Net Ordinary Income		8,971.83	0.00	8,971.83	100.0%		
Net Income		8,971.83	0.00	8,971.83	100.0%		

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

					Total Triana		
INCOME AND EXPENSE SHOULD BE AT 41.67%				Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense							
	Income						
	GOVERNMENT SUPPORT			43,940.00	91,480.00	-47,540.00	48.03%
	FRIENDS OF THE LIBRARY SUPPORT			0.00			
	FOUNDATION SUPPORT			1,363.64	1,250.00	113.64	109.09%
	INVESTMENT INCOME			0.00			
	FEES			729.54	770.00	-40.46	94.75%
	GIFTS and GRANTS			0.00			
	MISCELLANEOUS			0.00			
	PROGRAM REVENUES			0.00			
	Total Income			46,033.18	93,500.00	-47,466.82	49.23%
Gross Profit				46,033.18	93,500.00	-47,466.82	49.23%
	Expense						
	CAPITAL CAMPAIGN EXPENSE			0.00			
	AUTOMATED SERVICES			579.77	2,699.00	-2,119.23	21.48%
	BUILDING OPERATIONS			987.21	2,270.00	-1,282.79	43.49%
	GENERAL OPERATING			802.43	3,049.00	-2,246.57	26.32%
	MATERIALS			2,749.78	7,142.00	-4,392.22	38.5%
	SALARIES & BENEFITS			30,972.72	78,340.00	-47,367.28	39.54%
	GRANT EXPENSES			0.00			
	OTHER GIFT EXPENSES			2,092.84			
	Total Expense			38,184.75	93,500.00	-55,315.25	40.84%
Net Ordinary Income				7,848.43	0.00	7,848.43	100.0%
Net Income				7,848.43	0.00	7,848.43	100.0%

HUNTSVILLE PUBLIC LIBRARY
PROFIT/LOSS ACTUAL vs BUSGET
OCT 24-FEB 25

		TOTAL			
INCOME AND EXPENSE SHOULD BE AT 41.67%		Oct '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	GOVERNMENT SUPPORT	3,857,633.02	7,833,372.00	-3,975,738.98	49.25%
	FRIENDS OF THE LIBRARY SUPPORT	51,529.11	126,800.00	-75,270.89	40.64%
	FOUNDATION SUPPORT	75,000.00	75,000.00	0.00	100.0%
	INVESTMENT INCOME	72,309.91	176,025.00	-103,715.09	41.08%
	FEES	75,341.46	105,425.00	-30,083.54	71.47%
	GIFTS and GRANTS	76,999.88	0.00	76,999.88	100.0%
	MISCELLANEOUS	1,127.60	0.00	1,127.60	100.0%
	PROGRAM REVENUES	10.00	0.00	10.00	100.0%
Total Income		4,209,950.98	8,316,622.00	-4,106,671.02	50.62%
Gross Profit		4,209,950.98	8,316,622.00	-4,106,671.02	50.62%
Expense					
	CAPITAL CAMPAIGN EXPENSE	1,872.92	0.00	1,872.92	100.0%
	AUTOMATED SERVICES	98,113.44	240,154.00	-142,040.56	40.85%
	BUILDING OPERATIONS	475,752.70	1,275,639.00	-799,886.30	37.3%
	GENERAL OPERATING	111,861.95	250,470.00	-138,608.05	44.66%
	MATERIALS	301,278.19	731,229.00	-429,950.81	41.2%
	SALARIES & BENEFITS	2,238,093.94	5,819,130.00	-3,581,036.06	38.46%
	GRANT EXPENSES	1,900.16	0.00	1,900.16	100.0%
	OTHER GIFT EXPENSES	46,595.43	0.00	46,595.43	100.0%
Total Expense		3,275,468.73	8,316,622.00	-5,041,153.27	39.39%
Net Ordinary Income		934,482.25	0.00	934,482.25	100.0%
Net Income		934,482.25	0.00	934,482.25	100.0%

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024**

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Independent Auditors' Report

To the Board of Directors and Management
Huntsville-Madison County Public Library
Huntsville, Alabama

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the discretely presented component unit and the general fund of the Huntsville-Madison County Public Library (Library) a special revenue fund of the City of Huntsville, Alabama, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Huntsville-Madison County Public Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit and the general fund of the Huntsville-Madison County Public Library as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Huntsville-Madison County Public Library, a special revenue fund of the City of Huntsville, and the Huntsville-Madison County Foundation, the discretely presented component unit, and do not purport to or present fairly the financial position of the City of Huntsville as of September 30, 2024, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Huntsville-Madison County Public Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Huntsville-Madison County Public Library's basic financial statements. The schedule of revenues, expenditures, and changes in general fund balance by branch and the financial statements for the component unit, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of revenues, expenditures, and changes in general fund balance by branch and the financial statements of the component unit are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial statements of the component unit fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2025 on our consideration of the Huntsville-Madison County Public Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Huntsville-Madison County Public Library's internal control over financial reporting and compliance.

Sincerely,

Anglin Reichmann Armstrong P.C.

CERTIFIED PUBLIC ACCOUNTANTS

January 30, 2025

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY MANAGEMENT’S DISCUSSION AND ANALYSIS AS OF SEPTEMBER 30, 2024

This section of the annual financial report presents management’s analysis of the financial performance of the Huntsville-Madison County Public Library (Library), a special revenue fund of the City of Huntsville, for the fiscal year ending September 30, 2024. Please read in conjunction with the financial statements, which follow this section.

Overview of the Financial Statements

This annual report consists of three parts: Management’s Discussion and Analysis (this section), the basic financial statements of the Huntsville-Madison County Public Library (Library), a special revenue fund of the City of Huntsville, and the Huntsville-Madison County Library Foundation (Foundation), a discretely presented component unit and the narrative notes to the financial statements. The Library does not have a legally adopted budget; accordingly, no budgetary highlights are presented. The financial statements are presented as follows:

- The Statement of Net Position and the Statement of Activities presents information of the Library’s governmental activities and the Foundation’s activities using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Library’s and Foundation’s assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. All of the fiscal year’s revenues and expenses are accounted for in the statement of activities, presenting the change in net position for the most recently completed fiscal year. All changes in net position (revenues and expenses) are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. These statements provide both short-term and long-term information about the Library’s and Foundations’ overall financial status.
- The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance presents information of the Library’s general fund. These general fund financial statements focus on (1) how cash and other financial assets can readily be converted to cash inflows and outflows, and (2) the balances left at year-end that are available for spending in the subsequent year. These general fund financial statements primarily focus on current financial resources and accountability of the Library’s fund sources and uses.

The notes to the financial statements are an integral and essential part of the basic financial statements. They provide additional information that is important if the reader is to have a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements.

In this Management’s Discussion and Analysis, the Library is the primary entity and focus of the analysis. As described in the notes to the financial statements, the Foundation is a discretely presented component unit of the Library and is included in this report, accordingly. The Foundation does not have separately issued financial statements.

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
AS OF SEPTEMBER 30, 2024**

Condensed Statement of Net Position

A summarized comparison of the assets, liabilities, deferred inflows of resources, deferred outflows of resources and net position for the years ended September 30, 2024 and September 30, 2023:

	<u>2024</u>	<u>2023</u>	<u>Dollar Change</u>	<u>% Change</u>
Current and Other Assets	\$ 6,470,022	\$ 5,702,968	\$ 767,054	13.45%
Capital Assets	<u>2,796,540</u>	<u>3,013,015</u>	<u>(216,475)</u>	<u>-7.18%</u>
Total Assets	9,266,562	8,715,983	550,579	6.32%
Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 9,266,562</u>	<u>\$ 8,715,983</u>	<u>\$ 550,579</u>	<u>6.32%</u>
Current Liabilities	\$ 567,078	\$ 536,435	\$ 30,643	5.71%
Noncurrent Liabilities	<u>45,405</u>	<u>4,512</u>	<u>40,893</u>	<u>906.32%</u>
Total Liabilities	612,483	540,947	71,536	13.22%
Deferred Inflows of Resources	<u>14,655</u>	<u>33,881</u>	<u>(19,226)</u>	<u>-56.75%</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 627,138</u>	<u>\$ 574,828</u>	<u>\$ 52,310</u>	<u>9.10%</u>
Net Position:				
Invested in capital assets, net of debt	\$ 2,735,900	\$ 2,991,766	\$ (255,866)	-8.55%
Restricted - expendable and non-expendable	537,913	541,444	(3,531)	-0.65%
Unrestricted	<u>5,365,611</u>	<u>4,607,945</u>	<u>757,666</u>	<u>16.44%</u>
Total Net Position	<u>\$ 8,639,424</u>	<u>\$ 8,141,155</u>	<u>\$ 498,269</u>	<u>6.12%</u>

Total Net Position increased by \$498,269 in FY 2024 and increased by \$5,500 in FY 2023.

Capital Assets

Changes in capital assets during the year ended September 30, 2024 were as follows:

	Balance at 9/30/23	Additons	Disposals	Balance at 9/30/24
<u>Depreciable capital assets</u>				
Library books and materials	\$ 2,928,552	\$ 233,691	\$ (256,339)	\$ 2,905,904
Furniture and equipment	7,021,162	111,391	(1,155,541)	5,977,012
Vehicles	<u>167,031</u>	<u>-</u>	<u>-</u>	<u>167,031</u>
Total cost	10,116,745	345,082	(1,411,880)	9,049,947
Accumulated depreciation	<u>(7,250,386)</u>	<u>(600,587)</u>	<u>1,411,225</u>	<u>(6,439,748)</u>
Net depreciable assets	<u>\$ 2,866,359</u>	<u>\$ (255,505)</u>	<u>\$ (655)</u>	<u>\$ 2,610,199</u>
<u>Non depreciable capital assets</u>				
	Balance at 9/30/23	Additons	Disposals	Balance at 9/30/24
Photography collection	\$ 126,077	\$ -	\$ -	\$ 126,077
Total cost	<u>\$ 126,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,077</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
AS OF SEPTEMBER 30, 2024**

Capital Assets - Continued

Changes in capital assets during the year ended September 30, 2023 were as follows:

<u>Depreciable capital assets</u>	<u>Balance at 9/30/22</u>	<u>Additons</u>	<u>Disposals</u>	<u>Balance at 9/30/23</u>
Library books and materials	\$ 3,129,109	\$ 215,430	\$ (415,987)	\$ 2,928,552
Furniture and equipment	6,677,652	343,510	-	7,021,162
Vehicles	200,444	-	(33,413)	167,031
Total cost	10,007,205	558,940	(449,400)	10,116,745
Accumulated depreciation	(7,062,442)	(635,755)	447,811	(7,250,386)
Net depreciable assets	<u>\$ 2,944,763</u>	<u>\$ (76,815)</u>	<u>\$ (1,589)</u>	<u>\$ 2,866,359</u>
<u>Non depreciable capital assets</u>	<u>Balance at 9/30/21</u>	<u>Additons</u>	<u>Disposals</u>	<u>Balance at 9/30/22</u>
Photography collection	\$ 126,077	\$ -	\$ -	\$ 126,077
Deposit on equipment	9,920	-	(9,920)	-
Construction in progress	128,622	-	(128,622)	-
Total cost	<u>\$ 264,619</u>	<u>\$ -</u>	<u>\$ (138,542)</u>	<u>\$ 126,077</u>

Condensed Statement of Activities

A summarized comparison of the revenues, expenses and changes in net position for the years ended September 30, 2024 and September 30, 2023:

	<u>2024</u>	<u>2023</u>	<u>Dollar Change</u>	<u>% Change</u>
Revenues - Various Sources	\$ 3,158,034	\$ 2,905,430	\$ 252,604	8.69%
Expenses - Library Services	8,291,133	8,121,406	169,727	2.09%
Change in Net Position before General Revenues	(5,133,099)	(5,215,976)	82,877	-1.59%
General Revenues:				
Appropriations - City of Huntsville	5,632,023	5,219,681	412,342	7.90%
Gain (Loss) on Disposal of Capital Assets	(655)	1,795	(2,450)	-136.49%
Total General Revenues	<u>5,631,368</u>	<u>5,221,476</u>	<u>409,892</u>	<u>7.85%</u>
Change in Net Position	498,269	5,500	492,769	8959.44%
Net Position, Beginning of Year	8,141,155	8,135,655	5,500	0.07%
Net Position, End of Year	<u>\$ 8,639,424</u>	<u>\$ 8,141,155</u>	<u>\$ 498,269</u>	<u>6.12%</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
MANAGEMENT’S DISCUSSION AND ANALYSIS - CONTINUED
AS OF SEPTEMBER 30, 2023**

Condensed Statement of Activities - Continued

The Library saw an increase in revenues and appropriations totaling \$664,946 for the year ending September 30, 2024. Expenses increased \$169,727 for the year ending September 30, 2024 due to various factors including increases in library materials purchases and salaries/wages.

Key Financial Indicators

The following table compares key financial indicators using information presented in the statement of activities:

	<u>2024</u>	<u>2023</u>
Average monthly operating expenditures	\$ 690,928	\$ 676,784
Liquid funds indicator - in months (unrestricted fund balance/(total expenditures/12))	7.8	6.8
Operating strength (unrestricted fund balance/total expenditures)	65%	57%
Contribution and grant ratio (contributions and grants/total revenue)	9.0%	9.8%
Savings indicator ((total receipts less total expenditures)/expenditures)	6.0%	0.1%

The Library’s Overall Financial Position and Results of Operations

The Library’s net position increased \$498,269 for the year ending September 30, 2024, during which the Library operated on a breakeven budget. The Library’s primary source of funds are appropriations from the City of Huntsville, representing approximately 64% of total funds received for the years ending September 30, 2024 and September 30, 2023. Salaries and related costs continue to be the largest expense of the Library. Salaries and related costs represent approximately 63% of the Library’s total expenses for the years ending September 30, 2024 and September 30, 2023. The Library’s operating revenue consists of total funds received less receipts for new branch support, special collections, and branch completion support. As of September 30, 2024, operating revenue increased by \$247,829, funds received from appropriations increased by \$412,342, and library expenses increased by \$169,727 compared to the prior year ended September 30, 2023.

Financial Statement Users

The purpose of this discussion and analysis information is to provide our patrons, Board of Directors, and the City of Huntsville with a general overview of the Library’s finances. For additional information, contact the Huntsville-Madison County Public Library Administrative Office at 915 Monroe Street, Huntsville, Alabama, 35801.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2024

	Huntsville- Madison County Public Library	Component Unit
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and cash equivalents	\$ 6,149,575	\$ 318,733
Investments	125,661	-
Receivables, net	68,845	3,512
Current portion of lease receivable	15,377	-
Prepaid expenses	92,231	-
Total Current Assets	6,451,689	322,245
Capital Assets		
Capital assets, net of accumulated depreciation	2,610,199	-
Capital assets, not being depreciated	126,077	-
Right of use asset-finance lease, net of amortization	60,264	-
Total Capital Assets, net of accumulated depreciation and amortization	2,796,540	-
Other Assets		
Beneficial interest in assets of Community Foundation of Greater Huntsville	-	112,723
Deposits	18,333	-
Total Other Assets	18,333	112,723
Total Assets	9,266,562	434,968
Deferred Outflows of Resources	-	-
Total Assets and Deferred Outflows of Resources	\$ 9,266,562	\$ 434,968

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF NET POSITION - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Huntsville- Madison County Public Library	Component Unit
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Current Liabilities		
Accounts payable	\$ 137,784	\$ 957
Accrued liabilities	371,291	-
Unearned revenue	42,768	-
Current portion of lease liability	15,235	-
Total Current Liabilities	567,078	957
Noncurrent Liabilities		
Noncurrent portion of lease liability	45,405	-
Total Noncurrent Liabilities	45,405	-
Total Liabilities	612,483	957
Deferred Inflows of Resources		
Deferred inflows related to leases	14,655	-
Total Liabilities and Deferred Inflows of Resources	\$ 627,138	\$ 957
Net Position		
Invested in capital assets, net of related debt	\$ 2,735,900	\$ -
Restricted - Expendable:		
Branch upgrade and renovation	22,238	-
Outreach	18,478	-
Special collections	56,761	-
Other purposes	46,362	6,918
Restricted - Nonexpendable:		
Endowments	394,074	98,464
Unrestricted - Prepaids	92,231	-
Unrestricted - Operations	5,273,380	328,629
	\$ 8,639,424	\$ 434,011

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Huntsville-Madison County Public Library	Component Unit
Program Revenues		
Government support	\$ 1,547,161	\$ -
State appropriations/support	618,115	-
Contributions - operating	255,257	87,552
Library fines and fees	188,225	-
Book sales	122,959	-
Foundation support	75,000	-
Grants - operating	63,858	23,750
Special events	-	171,604
Investment income (loss)	279,474	29,716
Miscellaneous	7,985	-
Total Revenue	3,158,034	312,622
Program Expenses		
Salaries and related costs	5,261,267	-
Library books and materials	731,723	-
Library automated services	182,154	-
Building maintenance	530,045	-
Building insurance and bonds	157,839	-
Utilities and telephone	395,867	-
Supplies	26,139	-
Other	385,504	13,418
Depreciation	600,587	-
Amortization	20,008	-
Library support	-	102,857
Library pass through - other	-	82,039
Special events	-	67,731
Total Expenses	8,291,133	266,045
Change in Net Position before General Revenues	(5,133,099)	46,577
General Revenues		
Appropriations - City of Huntsville	5,632,023	-
Gain (loss) on disposal of capital assets	(655)	-
Total General Revenues	5,631,368	-
Change in Net Position	498,269	46,577
Net Position, Beginning of Year	8,141,155	387,434
Net Position, End of Year	\$ 8,639,424	\$ 434,011

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
BALANCE SHEET – GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 6,149,575
Investments	125,661
Receivables, net	68,845
Lease receivable	15,377
Prepaid expenses	92,231
Deposits	<u>18,333</u>
Total Assets	<u>6,470,022</u>
Deferred Outflows of Resources	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,470,022</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts payable	\$ 137,784
Accrued liabilities	371,291
Unearned revenue	<u>42,768</u>
Total Liabilities	<u>551,843</u>
Deferred Inflows of Resources	<u>14,655</u>
Total Liabilities and Deferred Inflows of Resources	<u>566,498</u>
Fund Balance	
Nonspendable:	
Prepaid expenses	\$ 92,231
Endowments	394,074
Restricted:	
Branch upgrade and renovation	22,238
Outreach	18,478
Special collections	56,761
Other purposes	46,362
Assigned:	
Library operations	<u>5,273,380</u>
Total Fund Balance	<u>5,903,524</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 6,470,022</u>

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General Fund</u>
Revenues	
Government support	\$ 1,547,161
State appropriations/support	618,115
Contributions - operating	255,257
Library fines and fees	188,225
Book sales	122,959
Foundation support	75,000
Grants - operating	63,858
Investment income	279,474
Miscellaneous	7,985
Total Revenue	<u>3,158,034</u>
Expenditures	
Salaries and related costs	5,261,267
Library books and materials	965,414
Library automated services	182,154
Building maintenance	530,045
Building insurance and bonds	157,839
Utilities and telephone	395,867
Supplies	26,139
Capital outlay	110,736
Other	405,806
Total Expenses	<u>8,035,267</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,877,233)
Other Financing Sources (Uses)	
Appropriations - City of Huntsville	5,632,023
Gain (loss) on disposal of capital assets	(655)
	<u>5,631,368</u>
Net Change in Fund Balance	754,135
Fund Balance, Beginning of Year	<u>5,149,389</u>
Fund Balance, End of Year	<u><u>\$ 5,903,524</u></u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
RECONCILIATION OF GENERAL FUND BALANCE TO NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Amounts reported for governmental activities in the statement of net position are different from the general fund balance reported on the balance sheet due to the following:

Fund balance of governmental funds	\$ 5,903,524
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds	<u>2,735,900</u>
Net position of governmental activities	<u><u>\$ 8,639,424</u></u>

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
RECONCILIATION OF NET CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities:

Net Change in Fund Balance-General Fund	\$ 754,135
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Governmental funds report capital outlays as expenditures while governmental
activities report depreciation and amortization expense to allocate those expenditures
over the life of the assets:

Capital asset purchases capitalized	\$ 344,427	
Depreciation and amortization expense	<u>(620,595)</u>	(276,168)

Net amount of expense recognized in governmental activities related to the lease liability balance. The lease liability is not presented in general fund as it is not a current item	<u>20,302</u>
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Change in Net Position-Governmental Activities	<u>\$ 498,269</u>
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HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Huntsville-Madison County Library (the “Library”) is a special revenue fund of the City of Huntsville, Alabama. The Library is primarily funded by appropriations from the City of Huntsville. The Library’s Board of Directors are appointed by the Huntsville City Council, City of Madison, and Madison County.

Under the requirements of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, the Huntsville-Madison County Library Foundation (the “Foundation”) has been included in the accompanying financial statements as a discretely presented component unit. The Foundation is a legally separate, tax-exempt nonprofit corporation that acts primarily as a fundraising organization to supply the Library with essential resources.

The Foundation’s Board of Directors consists of 25 members. The Foundation is considered a component unit of the Library considering the majority of the Foundation’s income and resources are restricted to the activities of the Library by the donors. The Library has no ability to influence or control the operations of the Foundation nor has any financial obligations in relation to the Foundation.

Basis of Accounting

The financial statements of the Library have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

As a nonprofit corporation, the Foundation reports its financials under the Financial Accounting Standards Board (FASB) Codification. Certain revenue recognition and presentation features differ from GASB revenue recognition criteria and presentation. Accordingly, the display of the Foundation’s financial information in the Library’s statement of activities differs only in presentation from the Foundation’s financial information in the Foundation’s statement of activities and changes in net assets located in the supplementary information.

General and Fund Financial Statements

The general financial statements (i.e., the statement of net position and statement of activities) are reported using the economic resources measurement focus and accrual basis of accounting. The Library’s sources of support and revenue are received from the state and local governments as well as community contributions. Revenue/expenses are recorded when earned/accrued, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. The statement of net position includes and recognizes all long-term assets and liabilities. The Library is required to present net position in three classifications: invested in capital assets, net of related debt, restricted net position, and unrestricted net position. These classifications are defined as follows:

- Invested in capital assets, net of related debt - This component of net position consists of capital assets (including right of use assets related to leases and restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024**

Note 1 - Summary of Significant Accounting Policies - Continued

General and Fund Financial Statements - Continued

- Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted - This component of net position consists of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

The general fund financial statements (i.e. balance sheet and statement of revenues, expenses and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or less than approximately 60 days thereafter to pay liabilities of the current period. The Library is required to present fund balance in several classifications including nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

- Nonspendable - Fund balances are reported as nonspendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items that are not expected to be converted to cash), or (b) legally or contractually required to be maintained intact.
- Restricted - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Committed - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board. Removal or changes to a commitment can only be accomplished through the formal action of the Board of Directors.
- Assigned - Fund balances are reported as assigned when amounts are constrained by the Library’s intent to be used for specific purposes, but are neither restricted nor committed. Any fund balance that is not nonspendable, restricted or committed is assigned for Library operations.
- Unassigned - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion.

Cash and Cash Equivalents

Cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. Cash and cash equivalents of the reporting entity include cash deposits with financial institutions, petty cash, deposits in money market accounts, deposit sweep accounts with brokerage firms, U.S. Treasury Securities and non-negotiable certificates of deposit. Purchased non-negotiable certificates of deposit are stated at cost plus accrued interest receivable. Donated non-negotiable certificates of deposit are reported at fair value or appraised value at the date of donation.

Investments

Investments are stated at fair value or amortized cost-plus accrued interest in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools and consist of purchased negotiable certificates of deposit. The unrealized gain or loss on the fair value of investments is reported as a component of investment income.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies - Continued

Investments - Continued

Considering the inherent uncertainty in the use of estimates, values based on estimates may differ from the values derived if an existing market was available for the investments. Additional information concerning fair value measurement is included in Note 3.

The Library holds all investments until maturity, and upon the sale of the investment, any difference between cost and proceeds is recognized as a realized gain or loss. Investment expenses incurred are recorded as a reduction in investment income.

Receivables

The Library does not anticipate any losses in the collections of its receivables. Accordingly, no allowance for doubtful accounts is considered necessary as of September 30, 2024.

Endowments

The Alabama Uniform Prudent Management of Institutional Funds Act (UPMIFA) was enacted by the State Legislature and signed into law effective January 1, 2009. UPMIFA prescribes new guidelines for the expenditure of a donor-restricted endowment funds in the absence of overriding, explicit donor stipulations. Its predecessor, UMIFA, focused on the prudent spending of the net appreciation of the fund. UPMIFA instead focuses on the entirety of a donor-restricted endowment fund, that is, both the original gift amount and net appreciation. UPMIFA eliminates UMIFA's historic-dollar-value threshold, an amount below which an organization could not spend from the fund, in favor of a more robust set of guidelines about what constitutes prudent spending, explicitly requiring consideration of the duration and preservation of the fund. The Foundation follows guidance provided by the FASB relevant to endowments of not-for-profit organizations and the related net asset classification of endowment funds subject to an enacted version of UPMIFA and enhanced disclosures for all endowment funds. The earnings distributions are appropriated for expenditure by the governing Board of Directors of the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA. In order to conform to the standards for prudent fiduciary management of investments, the Foundation's Board of Directors has adopted endowment investment and spending policies that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of endowment assets.

At September 30, 2024, the Library's endowments had a net appreciation of \$112,894 available for authorization of expenditure by the Board and the Foundation had a net appreciation of \$14,259 on endowments. The appreciation/depreciation of endowments is reported in restricted-expendable and unrestricted on the statement of financial position depending on the donor's stipulation of the use of earnings.

Endowments consist of cash, certificates of deposit, U.S. Treasury Securities and mutual funds. The original investment is non-expendable, but the investment income is spent according to donor specifications.

Capital Assets

The Library defines capital assets as assets with an initial cost in excess of \$1,000 and an estimated useful life exceeding one year. Capital assets are carried at cost less accumulated depreciation. The costs of additions and betterments are capitalized and expenditures for repairs and maintenance are expensed as incurred. Donated assets are reported at their estimated fair market value at the date of donation. When assets are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of income.

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024**

Note 1 - Summary of Significant Accounting Policies - Continued

Capital Assets - Continued

Depreciation is provided utilizing the straight-line method, using a half-year convention for the year placed in service, over the estimated useful lives of the respective assets:

Computers and related equipment	5 years
Furniture and equipment	5 - 30 years
Vehicles	5 years
Library books and materials	5 - 20 years

Depreciation expense was \$600,587 for the year ended September 30, 2024.

The Library has a collection of photographs that are capitalized but not depreciated.

Estimates

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

Library Fines and Fees

Library fines and fees are charged to users for late and/or lost items. Due to the uncertainty of the collection of such fines, the Library recognizes revenue from fines and fees when the funds are received as program revenue.

Donated Services

Volunteers donate significant amounts of time to the Library's program services and fundraising campaigns. The Madison County Commission provides repairs and maintenance for vehicles operated by the Library. The Friends of the Library donate time to sell books for the benefit of the Library. Donated services are not reflected in the accompanying financial statements due to no applicable objective basis to measure the value of these services.

Contributed Facilities

The Library occupies facilities owned by the cities of Huntsville and Madison, Alabama, the towns of Triana, Gurley, and New Hope, Alabama, and the county of Madison, Alabama. These facilities are not recorded in the Library's financial statements, and the Library does not pay rent to the listed entities. Repairs, maintenance, and utilities are provided at no cost by the City of Madison, Alabama and the towns of Triana, Gurley, and New Hope, Alabama and the County of Madison, Alabama (Hazel Green and Monrovia branches). The City of Huntsville provided repairs, maintenance, and utilities at no cost for the Calvary Hill branch.

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024**

Note 1 - Summary of Significant Accounting Policies - Continued

Compensated Absences

The Library's policy is to record the cost of vacation leave when earned. Employees may carry over up to 192 hours of annual leave, as of their anniversary date, based on their employment status and years of service at the Library. Payment, up to the 192-hour maximum, is paid to employees for unused annual leave upon termination or retirement. The liability for compensated absences is included in accrued expenses on the financial statements.

Fund Balance

In accordance with Library policies, fund balance is first applied to expenditures against restricted resources, and once restrictions are exhausted, unrestricted resources are then applied to committed and assigned fund balance, in that order.

Date of Management's Review

Management has evaluated subsequent events through January 30, 2025, the date which the financial statements were available to be issued.

Note 2 - Deposits and Investments

Library and Foundation - Deposits and Investments

At September 30, 2024, the Library has the following cash and investments:

Cash-demand deposits with banks	\$ 5,175,445
Non-negotiable certificates of deposit	974,130
Carrying amount of investments	<u>125,661</u>
	<u>\$ 6,275,236</u>

At September 30, 2024, the Library's investment portfolio consisted of various negotiable certificates of deposit totaling \$125,661 reported at fair value, plus accrued interest receivable.

Deposits and investments of the Library are presented in the accompanying Statement of Net Position as follows:

Cash and cash equivalents	\$ 6,149,575
Investments	<u>125,661</u>
	<u>\$ 6,275,236</u>

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 2 - Deposits and Investments - Continued

Library and Foundation - Deposits and Investments - Continued

At September 30, 2024, the Foundation has the following cash:

Cash-demand deposits with banks	\$ 209,881
Non-negotiable certificates of deposit	<u>108,852</u>
	<u>\$ 318,733</u>

Foundation cash presented in the accompanying Statement of Net Position as follows:

Cash and cash equivalents	<u>\$ 318,733</u>
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Library and Foundation - Deposit and Investment Policies

The Library's entire portfolio may be invested in securities, limited to securities guaranteed or pledged by the United States. These securities can consist of certificates of deposits as well as savings or deposit accounts with FDIC insurance coverage or fully collateralized.

The investment policy for the Library further restricts investments in securities by any federal government agency or instrumentality to no more than 35% of the total investment portfolio and no more than 66% may be deposited in any one financial institution for a period exceeding three consecutive months.

The Foundation's investments in public equity securities are restricted to high quality readily available market securities of corporations that are traded on major stock exchanges that conceivably adhere to specific return targets. Equity holding must represent companies meeting a minimum market capitalization requirement of respective asset class profiles with acceptable market liquidity.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, investments with longer maturities have greater sensitivity to such changes in interest rates.

The Library follows a policy that limits maturity dates of investments to seven years or less from the date of purchase unless the investment is tied to a specific obligation of the Library.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 2 - Deposits and Investments - Continued

Interest Rate Risk - Continued

The following table of investments by maturity provides information about potential market interest rate sensitivities:

<u>Investment Type</u>	<u>12 months or Less</u>	<u>13-24 Months</u>	<u>Total</u>
Negotiable certificates of deposit	<u>\$ 125,661</u>	<u>\$ -</u>	<u>\$ 125,661</u>
Percent of total investments	100.00%	0.00%	100.00%

Credit Risk

The Library bases credit risk measurement on ratings from a nationally recognized statistical rating organization. Negotiable certificates of deposit issued by financial institutions are not rated by this organization. As the Library's investment portfolio consists of negotiable certificates of deposit, those investments totaling \$125,661 are unrated.

Concentration of Credit Risk

Financial instruments that potentially subject the Library to concentrations of credit risk consist principally of certificates of deposit. The Library has established various guidelines to mitigate credit risk, as noted previously in the deposit and investment policies.

The following schedule summarizes investments that comprise greater than or equal to 5% of the Library's total investments as of September 30, 2024:

<u>Issuer</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Percent of Total Investments</u>
Ally Bank	12/30/2024	<u>\$ 125,661</u>	100.00%
		<u>\$ 125,661</u>	

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 2 - Deposits and Investments - Continued

Custodial Credit Risk for Deposits

The following expands on custodial credit risk as it relates to the Library and the Foundation's deposits:

Security for Alabama Funds Enhancement Program (SAFE): The SAFE administered by the State Treasurer according to State of Alabama statute, and any bank, or financial institution, in the State of Alabama accepting deposits of public funds is required to ensure those funds by pledging eligible collateral to the State Treasurer for the SAFE collateral pool. The entire pool stands behind each deposit. Eligible collateral are those securities currently designated as acceptable collateral for state deposits as define by State Law.

Federal Deposit Insurance Corporation (FDIC): The FDIC insurance covers depositor's accounts at each insured banking institution, including principal and any accrued interest through the date of the insured bank's closing, up to the insurance limit of \$250,000. Cash held in deposit program or a sweep account with a brokerage firm, is considered a money market demand deposit insured by the FDIC.

At September 30, 2024, the Library had deposits in excess of federally insured limits not covered by the SAFE program.

The Foundation does not participate in the SAFE program, and deposits are insured by the FDIC up to \$250,000 per financial institution. At September 30, 2024, the Foundation had deposits in excess of the federally insured limit.

Custodial Credit Risk for Investments

The following expands on custodial credit risk as it relates to the Library and the Foundation's investments:

Securities Investor Protection Corporation (SPIC): The SPIC is a nonprofit corporation created by an act of Congress to protect clients of brokerage firms that are forced into bankruptcy. The SPIC insurance provides up to \$500,000 of protection for brokerage accounts held in each separate capacity (e.g., joint tenant or sole owner), with a limit of \$250,000 for claims of uninvested cash balances.

Custodial Credit Risk for Negotiable Certificates of Deposit

All negotiable certificates of deposit held by a brokerage firm (counterparty) are in the Library's name which mitigates the custodial credit risk for negotiable certificates of deposit treated as an investment.

For negotiable certificates of deposit, any amount above the financial institution's FDIC coverage is uninsured and is considered custodial credit risk as a deposit.

Restricted and Assigned Deposits and Investments

The Library's total deposits and investments of \$6,275,236 as of September 30, 2024 includes non-expendable endowments totaling \$394,074 and collected donor restricted contributions totaling \$143,839, leaving the remaining balance available for Library operations.

The Foundation's total deposits and investments of \$318,733 as of September 30, 2024 includes collected donor restricted contributions totaling \$6,918, leaving the remaining balance available for Foundation operations.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 3 - Fair Value Measurements

The investments held by the Library as of September 30, 2024 are reported at fair value. On a recurring basis, the Library is required to measure investments in debt and equity securities at fair value. The various inputs that may be used to determine the value of the Library's investments are summarized in three broad levels. The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Other significant observable inputs (including quoted prices for similar assets or liabilities, interest rates, prepayment speeds, credit risk, etc.);

Level 3 - Significant unobservable inputs (including the Library's own assumptions used to determine the fair value of assets or liabilities).

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2024:

Negotiable certificates of deposit: Valued at negotiated interest rate monthly.

The following table summarizes the Library's investments within the fair value hierarchy at September 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Value</u>
Negotiable certificates of deposit	<u>\$ -</u>	<u>\$ 125,661</u>	<u>\$ -</u>	<u>\$ 125,661</u>

As of September 30, 2024, the Foundation had no investments required to be measured at fair value.

Note 4 - Beneficial Interest in Assets Held at Community Foundation

The Foundation transferred endowment funds to the Community Foundation of Greater Huntsville during the year ended September 30, 2024, which is holding them as an endowed component fund for the benefit of the Foundation. The Foundation has not granted the Community Foundation variance power over the endowment funds. The funds are subject to the Foundation's investment and spending policies which result in the earnings of the funds invested to be used according to the donor's intent. The Foundation reports the funds as at fair value as Beneficial Interest in Assets Held at Community Foundation in the statement of financial position. Changes in the value of the funds are reported as investment income or loss on the statement of activities. Changes in the funds for the year ended September 30, 2024 are as follows:

Balance at October 1, 2023	\$ 92,372
Amounts transferred into Fund	-
Interest income	2,853
Unrealized gain/(loss)	16,398
Realized gain/(loss)	1,619
Fees	(519)
Balance at September 30, 2024	<u>\$ 112,723</u>

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2023

Note 5 - Capital Assets

A summary of the changes in the Library's capital assets for the year ended September 30, 2024 is as follows:

<u>Depreciable capital assets</u>	<u>Balance at 9/30/23</u>	<u>Additons</u>	<u>Disposals</u>	<u>Balance at 9/30/24</u>
Library books and materials	\$ 2,928,552	\$ 233,691	\$ (256,339)	\$ 2,905,904
Furniture and equipment	7,021,162	111,391	(1,155,541)	5,977,012
Vehicles	167,031	-	-	167,031
Total cost	10,116,745	345,082	(1,411,880)	9,049,947
Accumulated depreciation	(7,250,386)	(600,587)	1,411,225	(6,439,748)
Net depreciable assets	<u>\$ 2,866,359</u>	<u>\$ (255,505)</u>	<u>\$ (655)</u>	<u>\$ 2,610,199</u>
<u>Non depreciable capital assets</u>	<u>Balance at 9/30/23</u>	<u>Additons</u>	<u>Disposals</u>	<u>Balance at 9/30/24</u>
Photography collection	\$ 126,077	\$ -	\$ -	\$ 126,077
Deposit on equipment	-	-	-	-
Construction in progress	-	-	-	-
Total cost	<u>\$ 126,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,077</u>

Note 6 - Accrued Liabilities

Accrued liabilities for the Library at September 30, 2024 are summarized as follows:

Compensated absences	\$ 217,266
Salaries	104,322
Retirement contributions	41,462
Payroll taxes and withholdings	8,241
Total accrued liabilities	<u>\$ 371,291</u>

Note 7 - Retirement Plan

The Library administers and contributes to the Huntsville-Madison County Public Library Money Purchase Plan (Plan), a defined contribution pension plan, for its eligible full-time employees. The Board of Directors of the Library are responsible for establishing and amending benefit terms, including contribution requirements. The Library contributes 4% of wages paid to each employee participating in the Plan. For the year ended September 30, 2024, the Library's net pension expense totaled \$151,030. Accrued retirement contributions payable at September 30, 2024 totaled \$41,462.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 7 - Retirement Plan - Continued

Deferred Compensation Plan

The Library offers its employees a deferred compensation plan (Plan), created in accordance with Internal Revenue Code Section 457 as a separately administered trust. The Plan, available to all Library employees, permits employees to defer a portion of their compensation until future years. These funds are not available until termination, retirement, death, or an unforeseeable emergency. Pursuant to tax law changes, the Plan's assets are no longer subject to the Library's general creditors and are not included in these financial statements.

Note 8 - Net Position

Unrestricted Net Position

A portion of the unrestricted net position may be committed or designated by the Board of Directors to be used for specific purposes. The commitments or designations are voluntary, Board approved segregations of unrestricted fund balance.

The Library's Board of Directors had no commitments as of September 30, 2024. Accordingly, \$5,273,380 of unrestricted net position is available for Library operations.

The Foundation's Board of Directors had no commitments as of September 30, 2024. Accordingly, \$328,629 of unrestricted net position is available for Foundation operations.

Donor-Restricted Net Position

The Library's restricted net position is primarily restricted for the improvements, collections and supplies of branches.

As of September 30, 2024, the Library had net position with donor restrictions related to various branches totaling \$143,839.

Non-expendable Net Position

Non-expendable net position represents (a) the original value of gifts and grants to permanent endowments, (b) the original value of subsequent gifts to the permanent endowments, and (c) accumulations to the permanent endowments in accordance with the donor or grantor gift instrument.

The remaining portion of endowment fund investments that is not classified as permanently restricted is classified as temporarily restricted net assets until those amounts are appropriated for the expenditure of the intended purpose. When such amounts are unrestricted, they are classified as unrestricted and designated by the Board of Directors for a specific purpose. At September 30, 2024, the Library had \$394,074 in endowments, and the Foundation had \$98,464 in endowments.

Note 9 - Unearned Revenue

The Library had unearned revenue of \$42,768 at September 30, 2024, which includes both unearned revenue from grants directly to the Library and unearned revenue as a grant sub-recipient. The Library anticipates completing the necessary requirements specified in the grants within the next fiscal year.

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 10 - Transactions with Component Unit

During the year ended September 30, 2024, the Foundation provided \$102,857 of support to the Library, which included \$16,680 for individual branch support, \$60,000 for digital media support and \$26,177 for additional program support. In addition, the Foundation transferred funds to the Library totaling \$82,039, including gifts of \$45,649, grants totaling \$22,750 and various contributions/memorials of \$13,640.

Note 11 - Leases

The Library leases office equipment under various finance leases with terms ending from 2025 to 2027. If there is no stated rate on the lease contract, the Library uses its own estimated incremental borrowing rate as the discount rate to measure the lease liability. Accordingly, the Library used a discount rate of 3.25%, its incremental borrowing rate, to measure the lease liability. As of September 30, 2024, the net right-of-use asset related to finance leases is \$60,264 and the lease liability is \$60,640. The following is a maturity analysis of the annual undiscounted cash flows of the lease liabilities as of September 30, 2024:

	Principal	Interest	Total Payments
2025	\$ 15,235	\$ 4,379	\$ 19,614
2026	16,473	3,142	19,615
2027	16,237	1,815	18,052
2028	12,695	454	13,149
2029	-	-	-
Total Future Payments	<u>\$ 60,640</u>	<u>\$ 9,790</u>	<u>\$ 70,430</u>

The following represents information on finance lease assets as of and for the year ended September 30, 2024:

Lease Assets	Beginning of Year	Additions	Subtractions	End of Year
Office Equipment	\$ 62,708	\$ 59,692	\$ (52,670)	\$ 69,731
	62,708.25	59,692.49	(52,670.13)	69,730.61
Less: Accumulated Amortization				
Office Equipment	(42,130)	(20,008)	52,670	(9,467)
	(42,130)	(20,008)	52,670	(9,467)
Total Lease Assets, net	<u>20,579</u>	<u>39,685</u>	<u>-</u>	<u>60,264</u>
Lease Liabilities	<u>\$ 21,248</u>	<u>\$ 58,233</u>	<u>\$ (18,840)</u>	<u>\$ 60,640</u>

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024

Note 11 - Leases - Continued

The following represents information on lease expense under finance leases for the year ended September 30, 2024:

	Year Ending September 30, 2024
Amortization expense by class	
Office Equipment	\$ 20,008
Total amortization expense	20,008
Interest on lease liabilities	1,597
Variable lease expense	-
Total	<u>\$ 21,605</u>

The Library, as lessor, leases office space under a finance lease to the Madison County Probate Judge for a period of 4 years. Rent is \$1,454 per month through June 2025. The Library is also lessor of workspace for a coffee company in the South Huntsville branch through July 2025 at a monthly rental amount of \$250. If there is no stated rate on the lease contract, the Library uses its own estimated incremental borrowing rate as the discount rate to measure the receivables. Accordingly, the Library used a discount rate of 3.25%, its incremental borrowing rate, to measure the lease receivables. As of September 30, 2024, the lease receivable related to lessor leases is \$15,377, and the deferred inflows related to these leases is \$14,655.

The following represents a maturity analysis on the lease receivable for the Library as of September 30, 2023:

	Principal	Interest	Total Receipts
2025	\$ 15,377	\$ 212	\$ 15,589
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
Total Future Receipts	<u>\$ 15,377</u>	<u>\$ 212</u>	<u>\$ 15,589</u>

The following represents information on lease revenue under lessor leases for the year ended September 30, 2024:

	Year Ending September 30, 2024
Lease Revenue	
Office Space	\$ 19,227
Total Lease Revenue	19,227
Interest Revenue	847
Variable & Other Revenue	-
Total	<u>\$ 20,073</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2024**

Note 12 - Concentrations

The Library's primary source of funding is from City of Huntsville appropriations, which represent approximately 64% of combined total revenue and other financing sources for the year ended September 30, 2024.

Note 13 - Risks and Uncertainties

The Library is subject to risk of loss associated with destruction of property and injuries to employees and others. The Library has purchased commercial insurance to cover these risks.

Note 14 - New Accounting Pronouncements

The Library adopted GASBS 100 – Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62, in fiscal 2024, the objective of which is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide a more understandable, reliable, relevant, consistent, and comparable information for making decision or assessing accountability.

The Library Board is evaluating the following GASB statements and the potential effect they will have on financial statements in subsequent years:

GASBS 101 – Compensated Absences, in fiscal 2025, the objective of which is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

GASBS 102 – Certain Risk Disclosures, in fiscal 2025, the objective of which is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

GASBS 103 – Financial Reporting Model Improvements, in fiscal 2026, the objective of which is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

GASBS 104 – Disclosure of Certain Capital Assets, in fiscal 2026, the objective of which is to provide users of government financial statements with the essential information about certain types of capital assets.

SUPPLEMENTARY INFORMATION

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGE IN GENERAL FUND BALANCE BY BRANCH
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	City of Huntsville	Gurley	Hazel Green	Madison	Monrovia	New Hope	Triana	Total
Revenue								
Government support	\$ 87,183	\$ 80,526	\$ 82,950	\$ 1,019,823	\$ 115,500	\$ 76,229	\$ 84,950	\$ 1,547,161
State appropriations/support	353,206	33,000	34,500	51,000	102,009	30,200	14,200	618,115
Contributions - operating	206,387	2,106	2,010	18,129	3,375	5,550	17,700	255,257
Contributions - new branch support	-	-	-	-	-	-	-	-
Library fines and fees	119,248	2,434	6,765	45,688	10,978	1,556	1,556	188,225
Book sales	100,784	2,000	39	16,130	2,000	2,006	-	122,959
Foundation support	66,816	1,364	1,364	1,364	1,364	1,364	1,364	75,000
Grants - operating	60,608	-	-	3,250	-	-	-	63,858
Investment income	279,474	-	-	-	-	-	-	279,474
Miscellaneous	5,492	(9)	180	1,708	17	600	(3)	7,985
Total Revenue	<u>\$ 1,279,198</u>	<u>\$ 121,421</u>	<u>\$ 127,808</u>	<u>\$ 1,157,092</u>	<u>\$ 235,243</u>	<u>\$ 117,505</u>	<u>\$ 119,767</u>	<u>\$ 3,158,034</u>
Expenditures								
Salaries and related costs	\$ 3,985,771	\$ 100,131	\$ 102,114	\$ 748,014	\$ 152,796	\$ 93,969	\$ 78,472	\$ 5,261,267
Library books and materials	767,832	8,455	14,306	151,943	8,285	5,127	9,466	965,414
Library automated services	103,956	4,213	5,335	55,609	9,967	1,523	1,551	182,154
Building maintenance	470,919	148	4,108	48,079	3,914	2,790	87	530,045
Building insurance and bonds	131,461	2,069	3,249	15,330	3,127	1,753	850	157,839
Utilities and telephone	394,627	-	852	-	-	388	-	395,867
Supplies	16,590	511	1,774	4,583	710	1,354	617	26,139
Capital campaign	-	-	-	-	-	-	-	-
Capital outlay	70,946	659	1,940	14,915	20,809	259	1,208	110,736
Other	328,400	5,141	3,944	42,128	11,718	5,964	8,511	405,806
Total Expenditures	<u>6,270,502</u>	<u>121,327</u>	<u>137,622</u>	<u>1,080,601</u>	<u>211,326</u>	<u>113,127</u>	<u>100,762</u>	<u>8,035,267</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,991,304)	94	(9,814)	76,491	23,917	4,378	19,005	(4,877,233)
Other Financing Sources (Uses)								
Appropriations - City of Huntsville	5,632,023	-	-	-	-	-	-	5,632,023
Gain (loss) on disposal of capital assets	(655)	-	-	-	-	-	-	(655)
	5,631,368	-	-	-	-	-	-	5,631,368
Net Change in General Fund Balance	<u>\$ 640,064</u>	<u>\$ 94</u>	<u>\$ (9,814)</u>	<u>\$ 76,491</u>	<u>\$ 23,917</u>	<u>\$ 4,378</u>	<u>\$ 19,005</u>	<u>\$ 754,135</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
COMPONENT UNIT STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2024**

Assets	
Current Assets	
Cash and cash equivalents	\$ 318,733
Receivables, net	<u>3,512</u>
Total Current Assets	<u>322,245</u>
Other Assets	
Beneficial interest in assets of Community Foundation of Greater Huntsville	<u>112,723</u>
Total Assets	<u><u>\$ 434,968</u></u>
Liabilities and Net Assets	
Current Liabilities	
Accounts payable	<u>\$ 957</u>
Total Current Liabilities	<u>957</u>
Net Assets	
Net assets without donor restrictions	328,629
Net assets with donor restrictions	<u>105,382</u>
Total Net Assets	<u>\$ 434,011</u>
Total Liabilities and Net Assets	<u><u>\$ 434,968</u></u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
COMPONENT UNIT STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Contributions - operating	\$ 87,452	\$ 100	\$ 87,552
Grants - operating	-	23,750	23,750
Special events, net	103,873	-	103,873
Investment income (loss)	29,716	-	29,716
Released from restriction	23,563	(23,563)	-
Total Revenue	<u>244,604</u>	<u>287</u>	<u>244,891</u>
Expenses			
Program Services:			
Library support	184,896	-	184,896
Support Services:			
General and administrative	<u>13,418</u>	<u>-</u>	<u>13,418</u>
Total Expenses	<u>198,314</u>	<u>-</u>	<u>198,314</u>
Change in Net Assets	46,290	287	46,577
Net Assets, Beginning of Year	<u>282,339</u>	<u>105,095</u>	<u>387,434</u>
Net Assets, End of Year	<u>\$ 328,629</u>	<u>\$ 105,382</u>	<u>\$ 434,011</u>

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS*

To the Board of Directors and Management
Huntsville-Madison County Public Library
Huntsville, AL

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Huntsville-Madison County Public Library (Library) a special revenue fund of the City of Huntsville, Alabama, as of and for the years ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements and have issued our report thereon dated January 30, 2025.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the Library's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

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 entity's financial statements will not be prevented or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

Angeli Reichmann Armstrong P.C.

CERTIFIED PUBLIC ACCOUNTANTS

January 30, 2025



2025 Officers

Chair: G.W. Boon III
Vice-Chair: Doug Martinson

2025 Committee Chairs/Vice-Chairs

Finance

Chair: Brad Garland
Vice-Chair: Carla Clift

Governance

Chair: Doug Martinson
Vice-Chair: Ranae Bartlett

Governmental Relations

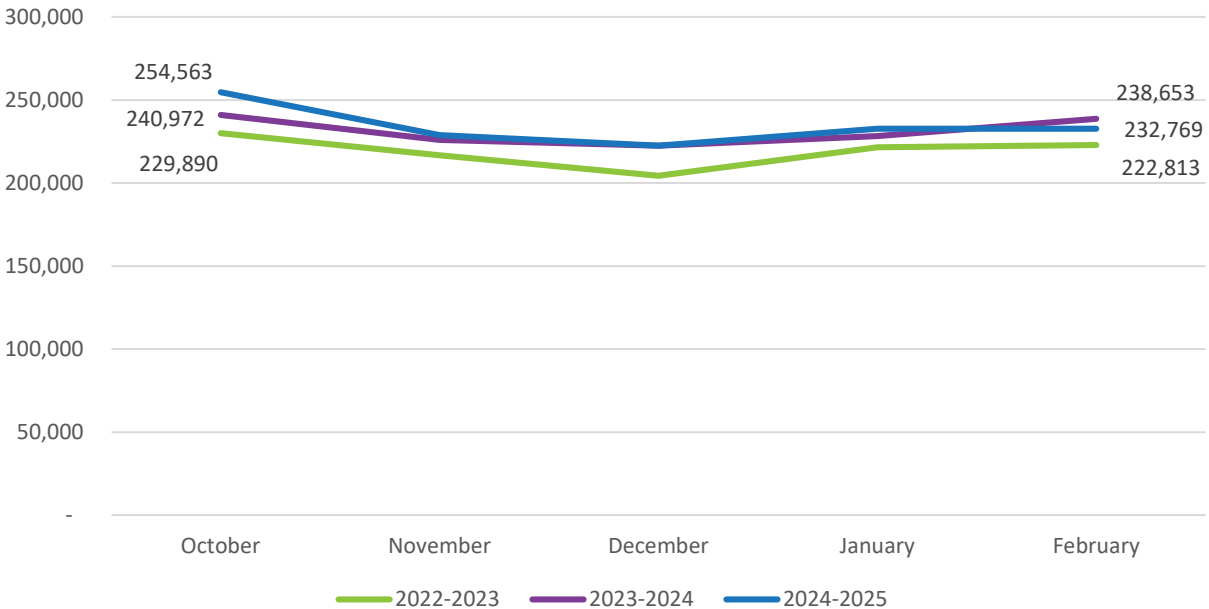
Chair: Kevin Gray
Vice-Chair: Melissa Thompson



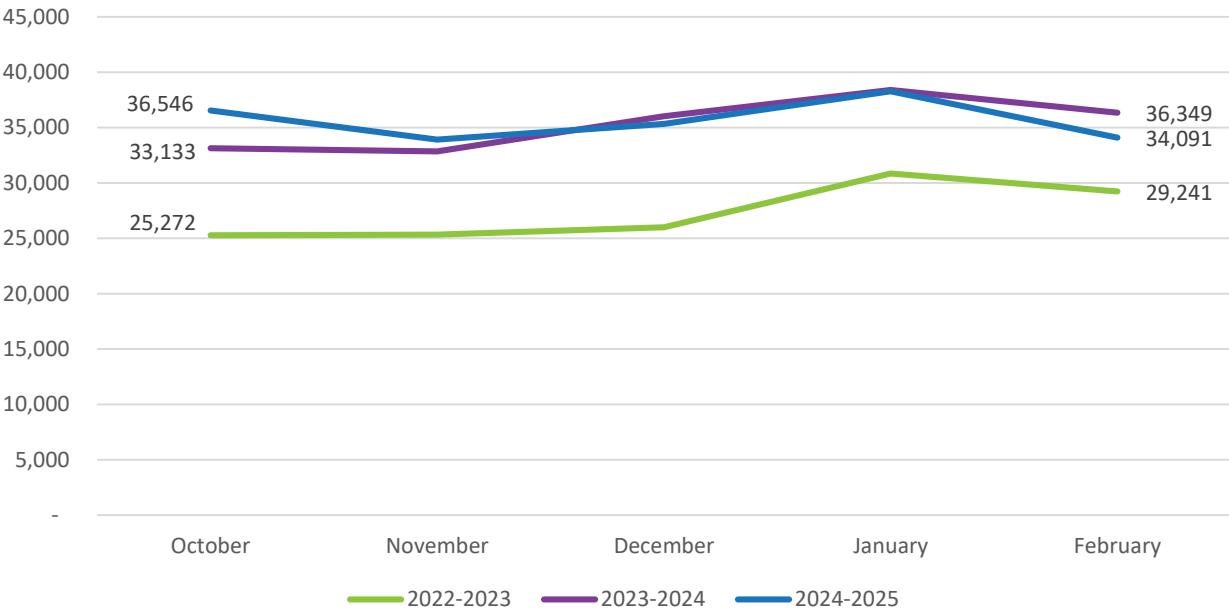
HMCPL Statistics

January/February 2025

Systemwide Circulation



Downloadables

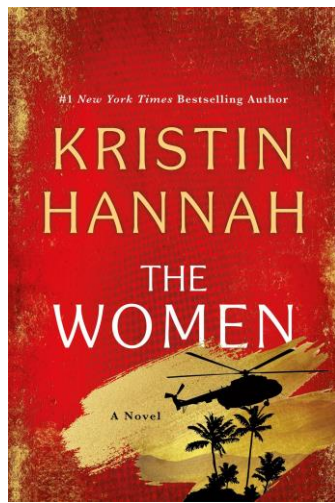


Circulation By Branch FY 2025

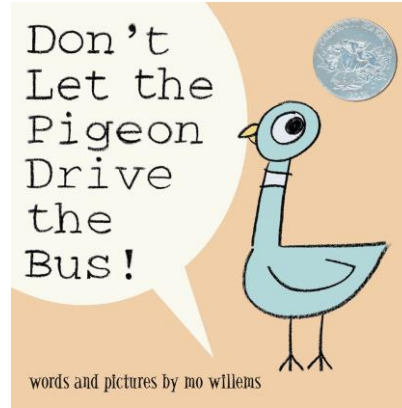
Cavalry Hill Cove Holds Locker Downtown Gurley Hazel Green Madison Monrovia New Hope North Huntsville Outreach South Huntsville Triana



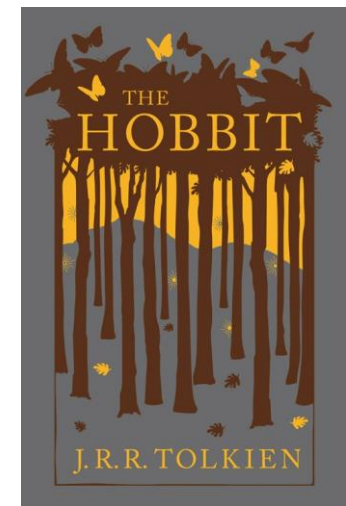
Books We Loved in November and December



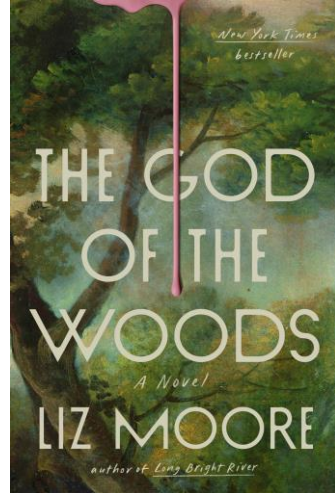
Top circulating adult book (print):
The Women, by Kristin Hannah
156 Checkouts



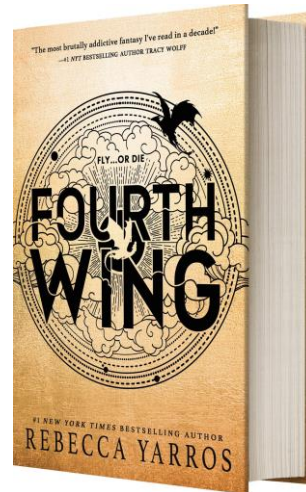
Top circulating juvenile book (print):
Don't Let the Pigeon Drive the Bus!,
by Mo Willems, 118 Checkouts



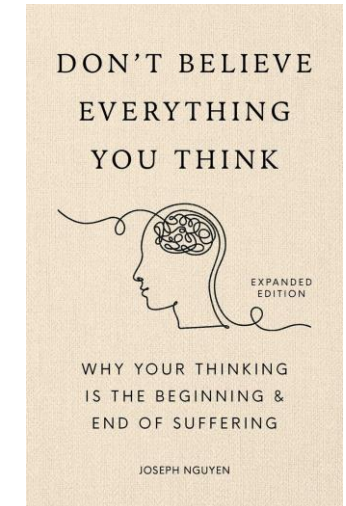
Top circulating YA book (print):
The Hobbit, by J.R.R. Tolkien
76 Checkouts



Highest demand book (print):
The God of the Woods, by Liz Moore
HMCPL Board Packet: March 2025
137 Holds

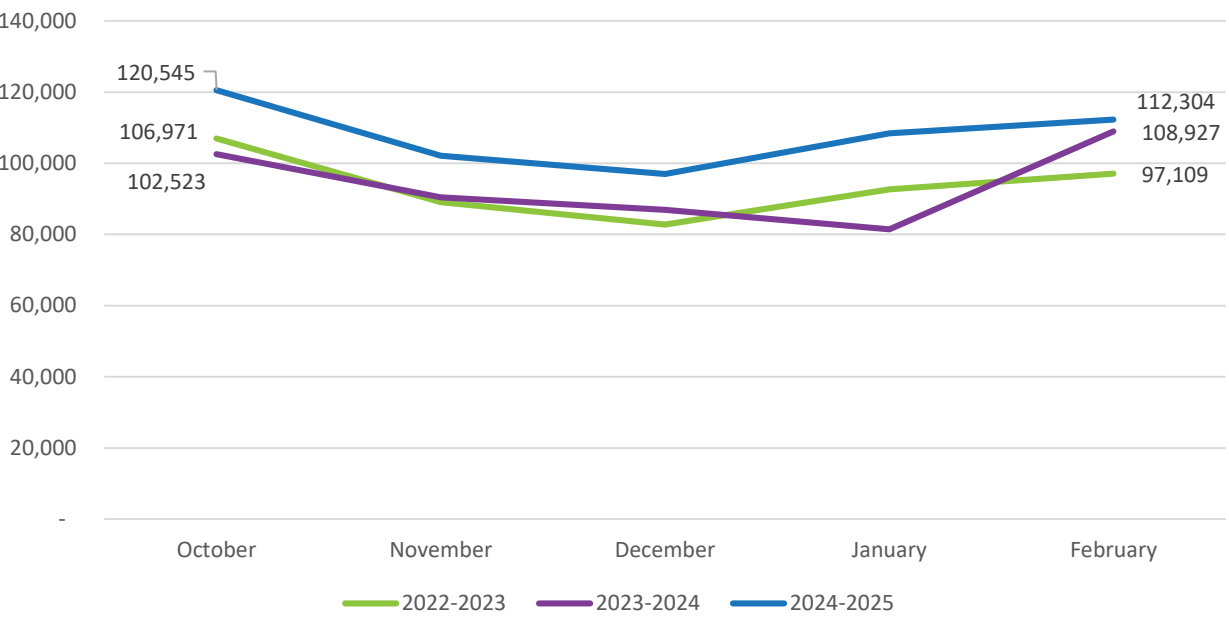


Top circulating book (digital audiobook):
Fourth Wing, by Rebecca Yarros
403 Checkouts

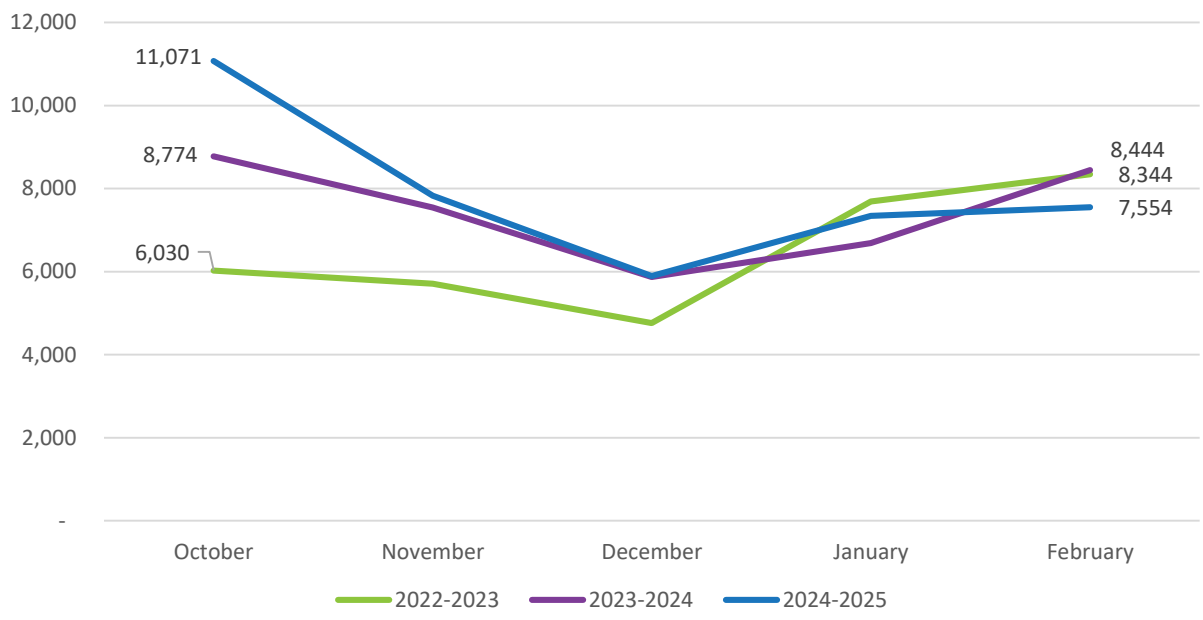


Top circulating book (ebook):
Don't Believe Everything You Think
by Joseph Nguyen, 58 Checkouts

Systemwide Visitors

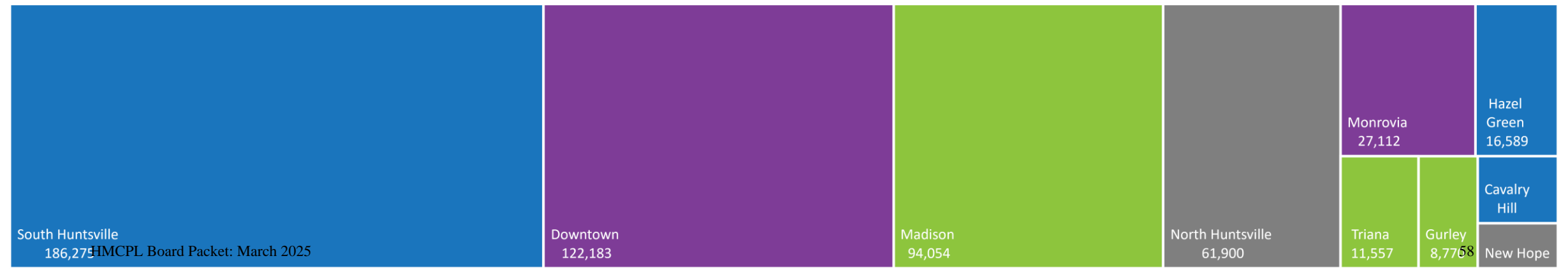


Program Attendance



Visitors By Branch FY 2025

Cavalry Hill Downtown Gurley Hazel Green Madison Monrovia New Hope North Huntsville South Huntsville Triana



Program Highlights



At the Community Resource Fair, the Downtown Huntsville Library hosted representatives from 32 area nonprofits that provide different social services to the community. This event saw 130 attendees.

Highest attended program:
South Huntsville Mother Goose Storytime
214 attendees



Program Highlights



Triana Public Library: Homeschool Art(ist) Education program



Special Collections:
Boy Scouting's African Roots



Madison Public Library:
"Southern Rivers" with R. Scot
Duncan, Alabama Audubon

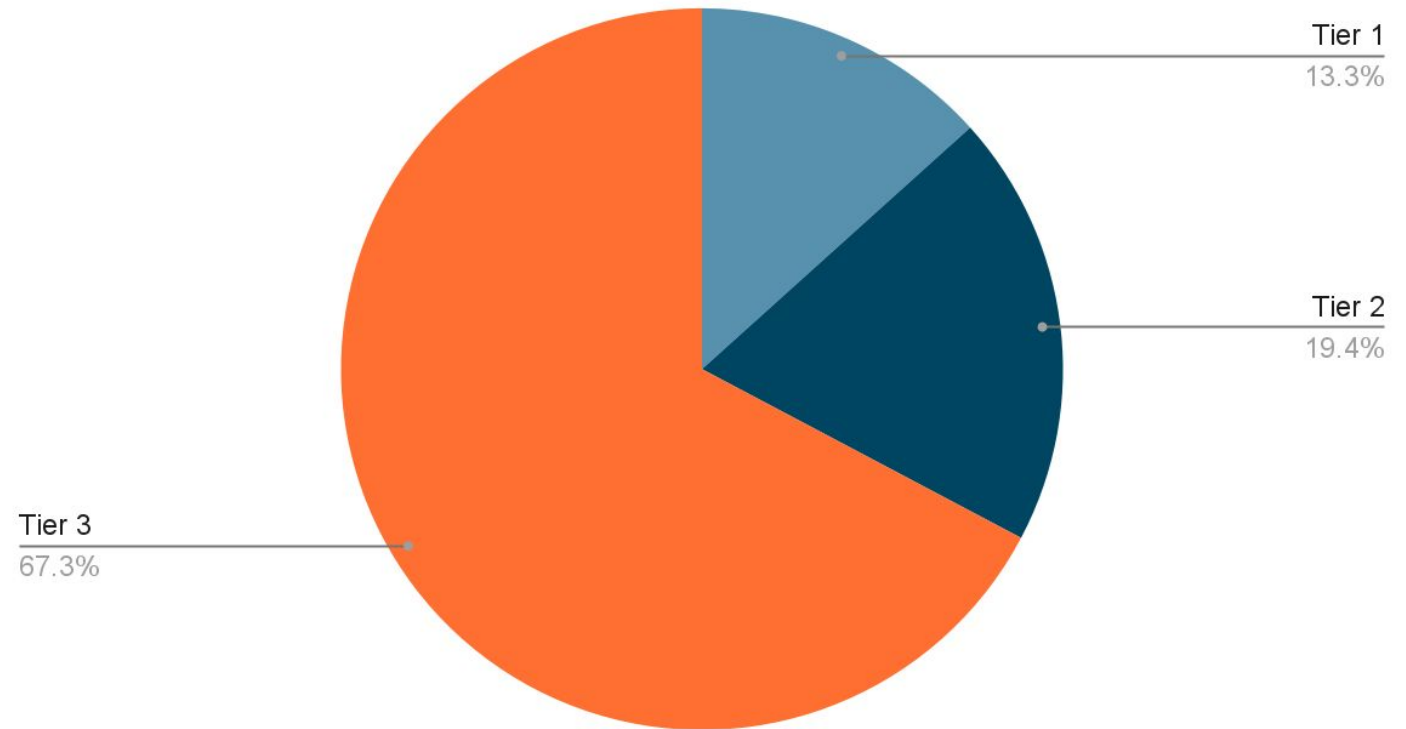
Young Readers Cards

- Young Reader Cards active in the last year: 10,570

- **Waivers**

- Tier 1: 197
- Tier 2: 287
- Tier 3: 994
- Total: 1,478

Young Reader Card Waivers



Collection Review

- **Records Reviewed: 3,005**
- **Total Copies: 12,555**
- **Total Staff Hours: 2,286**
- **Total Estimated Expense: \$59,436**

February 2025 HMCPL Statistics

Systemwide Circulation				
	FY2023	FY2024	FY2025	% +/-
October	229,890	240,972	254,563	5.64%
November	216,726	225,955	228,833	1.27%
December	204,267	222,394	222,409	0.01%
January	221,404	228,175	232,744	2.00%
February	222,813	238,653	232,769	-2.47%
March	243,603	255,940		
April	226,808	238,005		
May	234,908	246,220		
June	260,341	270,150		
July	273,639	284,311		
August	263,583	271,744		
September	244,473	258,523		
Year	2,842,455	2,981,042	1,171,318	-60.71%

Systemwide totals include downloadables.

Downloadables				
	FY2023	FY2024	FY2025	% +/-
October	25,272	33,133	36,546	10.30%
November	25,337	32,852	33,914	3.23%
December	26,010	36,014	35,331	-1.90%
January	30,848	38,408	38,294	-0.30%
February	29,241	36,349	34,091	-6.21%
March	30,849	38,798		
April	30,127	37,494		
May	32,759	37,557		
June	32,138	38,006		
July	33,495	39,699		
August	34,718	39,948		
September	33,450	39,436		
Year	364,244	447,694	178,176	-60.20%

*Downloadables include digital media from Hoopla, Overdrive, Blast, & Kanopy

hmcpl.org				
	FY2023	FY2024	FY2025	% +/-
October	167,241	980,175	1,302,802	32.92%
November	378,277	571,206	1,154,788	102.17%
December	402,487	1,375,626	740,217	-46.19%
January	452,723	762,577	1,092,199	43.22%
February	896,224	1,106,513	3,173,713	186.82%
March	948,515	769,715		
April	614,184	857,334		
May	675,837	805,616		
June	768,632	748,271		
July	350,479	876,127		
August	48,518	813,124		
September	212,672	931,270		
Year	5,915,789	10,597,554	7,463,719	-29.57%

Number of visits to hmcpl.org website including our public catalog .

*Debuted new catalog on October 25, 2022

*August 2023 missing public catalog numbers.

Music Downloadables				
	FY2023	FY2024	FY2025	% +/-
October	594	544	620	13.97%
November	680	546	503	-7.88%
December	1,235	3,722	1,327	-64.35%
January	786	1,522	1,419	-6.77%
February	1,042	1,094	879	-19.65%
March	694	1,467		
April	712	1,201		
May	1,166	965		
June	579	505		
July	560	937		
August	580	582		
September	1,059	778		
Year	9,687	13,863	4,748	-65.75%

*Music Downloadables includes Blast and Hoopla (music)

Wi-Fi # of Logins				
	FY2023	FY2024	FY2025	% +/-
October	17,940	18,432	21,588	17.12%
November	15,806	16,301	18,100	11.04%
December	13,375	15,031	17,326	15.27%
January	16,035	13,109	17,766	35.53%
February	17,271	24,324	18,723	-23.03%
March	19,318	18,740		
April	18,157	19,378		
May	18,119	20,990		
June	18,944	18,562		
July	17,661	21,625		
August	20,385	20,965		
September	18,468	20,422		
Year	211,479	227,879	93,503	-58.97%

Public Computer Use				
	FY2023	FY2024	FY2025	% +/-
October	5,959	6,201	6,044	-2.53%
November	4,629	5,294	4,925	-6.97%
December	4,577	4,912	5,079	3.40%
January	5,948	4,590	5,681	23.77%
February	6,058	6,585	5,832	-11.44%
March	6,717	6,313		
April	5,931	5,909		
May	5,979	6,044		
June	6,601	6,308		
July	6,365	7,080		
August	6,876	6,576		
September	6,153	5,991		
Year	71,793	71,803	27,561	-61.62%

Reference Questions				
	FY2023	FY2024	FY2025	% +/-
October	7,974	10,066	11,930	18.52%
November	7,668	8,870	14,005	57.89%
December	7,981	9,628	12,366	28.44%
January	9,748	10,396	16,385	57.61%
February	8,667	10,387	15,296	47.26%
March	10,167	11,347		
April	9,934	11,322		
May	14,886	10,922		
June	11,876	10,394		
July	9,871	11,397		
August	9,920	10,454		
September	9,554	14,330		
Year	118,246	129,513	69,982	-45.97%

Online Database Use				
	FY2023	FY2024	FY2025	% +/-
October	29,776	32,487	42,205	29.91%
November	23,160	34,795	34,783	-0.03%
December	25,602	35,511	30,511	-14.08%
January	45,512	29,284	69,861	138.56%
February	70,713	40,203	67,281	67.35%
March	37,509	53,113		
April	25,823	39,090		
May	21,893	40,574		
June	448,651	25,536		
July	18,950	66,117		
August	36,955	24,118		
September	40,536	166,299		
Year	825,080	587,127	244,641	-58.33%

*December 2024 missing Britannica and EBSCO

Curbside Transactions				
	FY2023	FY2024	FY2025	% +/-
October	89	22	32	45.45%
November	87	21	15	-28.57%
December	60	15	5	-66.67%
January	63	15	-	-100.00%
February	35	8	9	12.50%
March	31	11		
April	20	15		
May	35	9		
June	23	36		
July	7	16		
August	14	29		
September	24	5		
Year	488	202	61	-69.80%

Program Attendance				
	FY2023	FY2024	FY2025	% +/-
October	6,030	8,774	11,071	26.18%
November	5,712	7,545	7,828	3.75%
December	4,762	5,875	5,893	0.31%
January	7,691	6,688	7,348	9.87%
February	8,344	8,444	7,554	-10.54%
March	10,947	8,909		
April	8,363	8,968		
May	8,713	7,847		
June	14,146	12,718		
July	10,320	11,811		
August	6,075	8,154		
September	8,624	7,752		
Year	99,727	103,485	39,694	-61.64%

*October 2022 attendance is incomplete due to software errors.

Cavalry Hill Circulation				
	FY2023	FY2024	FY2025	% +/-
October	637	574	342	-40.42%
November	509	556	384	-30.94%
December	558	445	426	-4.27%
January	554	487	262	-46.20%
February	525	479	263	-45.09%
March	369	659		
April	441	775		
May	428	714		
June	748	735		
July	849	572		
August	738	516		
September	700	470		
Year	7,056	6,982	1,677	-75.98%

Cove Holds Locker Circulation				
	FY2023	FY2024	FY2025	% +/-
October	240	797	1,475	85.07%
November	561	716	1,576	120.11%
December	585	756	1,404	85.71%
January	667	972	1,762	81.28%
February	875	1,164	1,856	59.45%
March	928	1,083		
April	732	1,057		
May	647	1,403		
June	661	1,632		
July	758	1,654		
August	1,001	1,689		
September	938	1,641		
Year	8,593	14,564	8,073	-44.57%

*Cove Holds Locker Opened October 7, 2022

Downtown Circulation				
	FY2023	FY2024	FY2025	% +/-
October	37,867	36,729	40,163	9.35%
November	34,603	34,489	36,445	5.67%
December	33,024	33,948	34,833	2.61%
January	34,160	32,793	34,088	3.95%
February	34,810	36,142	39,739	9.95%
March	38,446	38,860		
April	35,205	36,840		
May	36,252	37,557		
June	39,876	41,176		
July	43,761	44,389		
August	40,062	41,959		
September	36,066	41,136		
Year	444,132	456,018	185,268	-59.37%

Gurley Circulation				
	FY2023	FY2024	FY2025	% +/-
October	5,042	6,514	5,223	-19.82%
November	5,084	6,894	4,975	-27.84%
December	4,348	7,474	4,870	-34.84%
January	3,992	4,206	4,961	17.95%
February	4,129	4,623	4,554	-1.49%
March	4,520	5,312		
April	3,962	4,875		
May	5,416	4,717		
June	4,897	4,987		
July	4,868	5,591		
August	6,569	5,593		
September	6,298	5,656		
Year	59,125	66,442	24,583	-63.00%

Hazel Green Circulation				
	FY2023	FY2024	FY2025	% +/-
October	7,693	9,130	9,149	0.21%
November	7,366	7,907	7,434	-5.98%
December	7,068	7,884	7,458	-5.40%
January	8,259	7,512	7,695	2.44%
February	8,735	7,974	7,998	0.30%
March	9,005	8,820		
April	8,532	7,570		
May	8,617	8,167		
June	9,971	9,496		
July	10,397	10,148		
August	10,221	9,208		
September	9,071	9,110		
Year	104,935	102,926	39,734	-61.40%

Madison Circulation				
	FY2023	FY2024	FY2025	% +/-
October	66,131	66,672	67,866	1.79%
November	60,949	59,189	59,793	1.02%
December	57,371	57,796	57,948	0.26%
January	60,682	60,209	61,846	2.72%
February	61,005	63,796	59,040	-7.46%
March	68,389	68,117		
April	63,255	63,480		
May	64,320	65,800		
June	73,247	74,462		
July	78,112	77,592		
August	73,138	73,510		
September	67,382	68,681		
Year	793,981	799,304	306,493	-61.66%

Monrovia Circulation				
	FY2023	FY2024	FY2025	% +/-
October	14,825	14,423	15,313	6.17%
November	13,458	13,702	14,665	7.03%
December	12,175	12,959	13,522	4.34%
January	13,498	13,546	13,492	-0.40%
February	13,647	14,343	13,316	-7.16%
March	15,062	14,741		
April	14,099	13,652		
May	14,407	14,636		
June	15,289	15,530		
July	16,031	15,947		
August	15,932	16,010		
September	14,860	14,763		
Year	173,283	174,252	70,308	-59.65%

New Hope Circulation				
	FY2023	FY2024	FY2025	% +/-
October	-	1,904	2,641	38.71%
November	277	1,952	2,242	14.86%
December	950	1,941	2,049	5.56%
January	1,338	1,880	1,974	5.00%
February	1,594	2,021	1,950	-3.51%
March	1,684	2,300		
April	1,482	2,235		
May	2,134	2,500		
June	2,129	3,153		
July	2,438	3,549		
August	2,037	3,069		
September	1,756	2,587		
Year	17,819	29,091	10,856	-62.68%

*New Hope circulation incomplete November 2022-June 2023. Self checkouts were not counted.

North Huntsville Circulation				
	FY2023	FY2024	FY2025	% +/-
October	12,175	11,629	11,090	-4.63%
November	10,583	10,253	9,853	-3.90%
December	9,911	9,017	8,557	-5.10%
January	10,194	8,593	8,689	1.12%
February	11,083	9,410	9,263	-1.56%
March	11,718	9,974		
April	11,167	9,381		
May	10,979	10,278		
June	12,780	11,312		
July	12,017	11,155		
August	11,349	10,410		
September	11,439	10,190		
Year	135,395	121,602	47,452	-60.98%

Outreach Circulation				
	FY2023	FY2024	FY2025	% +/-
October	1,317	496	2,873	479.23%
November	3,120	2,447	1,294	-47.12%
December	2,737	326	2,913	793.56%
January	4,134	2,749	2,763	0.51%
February	2,120	986	1,928	95.54%
March	2,418	2,107		
April	1,499	1,440		
May	760	940		
June	1,743	1,697		
July	679	833		
August	2,434	2,252		
September	2,204	2,384		
Year	25,165	18,657	11,771	-36.91%

South Huntsville Circulation				
	FY2023	FY2024	FY2025	% +/-
October	56,999	57,571	60,006	4.23%
November	53,535	53,693	54,952	2.34%
December	48,412	52,450	51,888	-1.07%
January	52,037	55,579	55,389	-0.34%
February	53,892	59,855	57,048	-4.69%
March	58,787	63,456		
April	55,093	57,795		
May	56,840	60,699		
June	64,769	66,113		
July	68,263	71,340		
August	63,703	65,938		
September	58,751	60,762		
Year	691,081	725,251	279,283	-61.49%

Triana Circulation				
	FY2023	FY2024	FY2025	% +/-
October	1,692	1,400	1,876	34.00%
November	1,344	1,305	1,306	0.08%
December	1,118	1,384	1,210	-12.57%
January	1,041	1,241	1,529	23.21%
February	1,157	1,511	1,723	14.03%
March	1,428	1,713		
April	1,214	1,411		
May	1,349	1,644		
June	2,093	1,851		
July	1,971	1,842		
August	1,681	1,642		
September	1,558	1,707		
Year	17,646	18,651	7,644	-59.02%

Number of Library Visitors by Branch									
	Cavalry Hill			Downtown			Gurley		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
October	1,787	1,827	1,818	28,782	26,454	28,369	1,232	1,417	1,217
November	1,496	1,755	1,301	21,575	21,831	22,716	710	681	1,019
December	1,689	1,852	1,245	20,038	20,051	21,780	1,054	627	1,910
January	1,929	1,343	1,398	23,800	19,544	23,850	1,034	922	2,332
February	1,660	1,904	1,336	24,645	26,254	25,468	1,167	1,022	2,292
March	1,854	2,157		26,518	25,932		1,397	1,044	
April	1,538	2,298		24,541	25,957		1,442	1,157	
May	1,722	2,361		27,158	26,159		1,221	1,194	
June	2,228	2,795		27,725	26,583		1,557	1,346	
July	1,807	3,259		26,679	29,176		1,578	1,584	
August	1,964	2,624		28,778	29,144		1,690	1,569	
September	1,654	1,731		26,087	24,176		1,392	1,255	
Year	21,328	25,906	7,098	306,326	301,261	122,183	15,474	13,818	8,770

	Hazel Green			Madison			Monrovia		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
October	2,806	2,271	2,963	23,514	20,358	22,865	3,322	4,223	4,581
November	2,608	2,958	2,324	19,973	16,753	19,330	3,332	3,672	4,157
December	2,538	2,093	3,195	16,940	16,030	17,274	3,034	3,440	5,420
January	3,039	2,177	3,845	17,214	15,642	17,970	3,809	3,587	6,447
February	2,900	2,690	4,262	18,724	21,868	16,615	3,899	4,253	6,507
March	2,916	2,859		22,509	22,139		4,478	4,294	
April	2,606	2,554		19,933	19,619		3,927	4,570	
May	2,810	2,927		23,022	22,177		4,663	4,911	
June	3,230	3,123		23,805	25,384		5,023	4,924	
July	2,609	3,190		22,371	25,198		4,275	4,894	
August	2,762	2,682		24,679	24,544		4,753	3,932	
September	2,422	2,636		19,823	22,923		4,362	4,699	
Year	33,246	32,160	16,589	252,507	252,635	94,054	48,877	51,399	27,112

*HAZ people counters malfunctioned from 6/15/22 to 7/5/22. June/July 2022 visitor numbers are an estimate.

	New Hope			North Huntsville			South Huntsville		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
October	-	1,171	1,100	13,394	12,287	15,106	29,164	30,915	40,441
November	1,097	982	893	10,006	11,465	12,079	25,699	29,385	36,623
December	920	901	869	8,989	10,546	10,768	25,740	29,789	32,573
January	894	877	941	10,902	7,864	11,532	29,030	28,769	37,642
February	995	1,077	968	12,769	12,676	12,415	30,164	35,116	38,996
March	1,189	1,158		14,581	13,414		33,716	37,000	
April	1,166	1,085		15,264	14,828		30,971	36,681	
May	1,077	1,205		13,850	14,610		31,638	37,785	
June	1,337	1,306		14,423	15,695		35,733	41,126	
July	1,189	1,359		11,532	15,412		33,533	45,460	
August	1,123	1,162		12,923	15,572		35,753	43,749	
September	1,091	1,025		12,929	14,828		33,717	40,756	
Year	12,078	13,308	4,771	151,562	159,197	61,900	374,858	436,531	186,275

	Triana		
	FY2023	FY2024	FY2025
October	2,970	1,600	2,085
November	2,583	898	1,638
December	1,817	1,555	1,960
January	983	719	2,429
February	186	2,067	3,445
March	3,001	2,644	
April	2,976	2,224	
May	2,680	2,834	
June	3,983	3,854	
July	4,316	3,968	
August	3,098	1,871	
September	2,535	1,953	
Year	31,128	26,187	11,557

*Triana's people counter malfunctioned in February 2023

*Triana's people counter malfunctioned in November 2023

Total Number of Library Visitors-HMCPL			
	FY2023	FY2024	FY2025
October	106,971	102,523	120,545
November	89,079	90,380	102,080
December	82,759	86,884	96,994
January	92,634	81,444	108,386
February	97,109	108,927	112,304
March	112,159	112,641	0
April	104,364	110,973	0
May	109,841	116,163	0
June	119,044	126,136	0
July	109,889	133,500	0
August	117,523	126,849	0
September	106,012	115,982	0
Year	1,247,384	1,312,402	540,309

*The Library was closed a full week in January 2024 due to weather.

Huntsville-Madison County Public Library Building Maintenance

						January - February 2025		

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2024 Statement of Concern Submissions

Submitted	Title	Author	Format	Status	Decision	Completion Date
3/28/2024	All Boys Aren't Blue	George M. Johnson	Book	Completed	Appealed; Library Board voted to remain in Young Adult (YA) Nonfiction 7/16/2024; Reevaluted with updated Collection Development Policy to move to Adult Nonfiction for sexually explicit content	1/21/2025
3/29/2024	Let's Talk About It: The Teen's Guide to Sex, Relationships, and Being a Human	Erika Moen	Book	Completed	Moved from YA Nonfiction to Adult Nonfiction for sexually explicit content	5/28/2024
4/21/2024	Sex Plus : Learning, Loving, and Enjoying Your Body	Laci Green	Book	Completed	Moved from YA Nonfiction to Adult Nonfiction for sexually explicit content	5/28/2024
6/3/2024	Tricks	Ellen Hopkins	Book	Completed	Appealed; Reevaluated with updated Collection Development Policy to move to Adult Fiction for sexually explicit content	10/24/2024
6/16/2024	It Feels Good to be Yourself: A Book about Gender Identity	Theresa Thorn	Book	Completed	Moved to Adult Nonfiction - Parenting due to need for parental guidance to discuss terms and vocabulary	8/15/2024
6/20/2024	Worm Loves Worm	J.J. Austrian	Book	Completed	Appealed; Library Board voted to remain in Juvenile Easy Fiction	11/19/2024
6/22/2024	Identical	Ellen Hopkins	Book	Completed	Moved to Adult Fiction for sexually explicit content	8/21/2024
6/26/2024	The Big Bath House	Kyo Maclear	Book	Completed	Reevaluated with updated Collection Development Policy to move to International Media Center Adult Fiction for nudity	11/15/2024
6/27/2024	Fine: A Comic About Gender	Rhea Ewing	Book	Completed	Moved to Adult Graphic for nudity	9/17/2024
6/29/2024	Sex is a Funny Word: A Book about Bodies, Feelings, and YOU	Cory Silverberg	Book	Completed	Only available via Hoopla and digital resource changes are limited by vendor	7/18/2024
6/29/2024	A Family Is a Family Is a Family	Sara O'Leary	Book	Inactive	Patron did not complete Statement of Concern requirements	
7/1/2024	Sex Education: A Guide to Life	Jordan Paramor	Book	Completed	Appealed; Reevaluated with updated Collection Development Policy to move to Adult Nonfiction for sexually explicit content	10/24/2024
7/8/2024	It's Perfectly Normal (Copyright 2021)	Robie Harris	Book	Completed	Appealed; Reevaluated with updated Collection Development Policy to move to Adult Nonfiction for sexually explicit content	10/31/2024
7/8/2024	Naked: Not Your Average Sex Encyclopedia	Myriam Daguzan Bernier	Book	Completed	Moved to Adult Nonfiction for sexually explicit content	8/29/2024
7/13/2024	Welcome to St. Hell	Lewis Hancox	Book	Completed	Appealed; Reevaluated with updated Collection Development Policy to move to Adult Graphic for nudity and sexually explicit content	10/24/2024
8/7/2024	All Boys Aren't Blue	George M. Johnson	Audiobook	Completed	Only available via Libby and digital resource changes are limited by vendor	8/8/2024
8/14/2024	Crank	Ellen Hopkins	Book	Completed	Moved from YA Fiction to Adult Fiction for sexually explicit content	10/11/2024
9/6/2024	Melissa	Alex Gino	Book	Completed	Place in YA Fiction for non-sexual nudity; Letter mailed (returned); Emailed letter 1/8/25	1/8/2025
9/20/2024	This Book is Gay	Juno Dawson	Book	Completed	Moved to Adult Nonfiction for sexually explicit content; Reviewed copy recommended for discard due to physical condition; Replacement copy (new edition) available	11/19/2024
9/24/2024	Being You: A First Conversation About Gender	Megan Madison, Jessica Ralli, & Anne/Andy Passchier	Book	Completed	Moved to Adult Nonfiction - Parenting due to need for parental guidance to discuss terms and vocabulary	11/20/2024
12/28/2024	Damsel	Elana Arnold	Book	Completed	Moved from YA Fiction to Adult Fiction for sexually explicit content	2/27/2025

2025 Statement of Concern Submissions

Submitted	Title	Author	Format	Status	Decision	Completion Date
1/12/2025	The End of the Fxxing World	Charles Forsman	Book	Completed	Moved from YA Graphic to Adult Graphic for adult themes and content	3/7/2025
2/4/2025	The Boys' Guide to Growing Up	Terri Couwenhoven	Book	In Process		
2/5/2025	A Small Thing but Big	Tony Johnston	Book	In Process		
2/12/2025	The Perks of Being a Wallflower	Stephen Chbosky	Book	In Process		
2/24/2025	Thirteen Reasons Why	Jay Asher	Book	In Process		