

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
 BOARD OF DIRECTORS MEETING AGENDA
 March 19, 2024 @ 4:00 PM
 Meeting Site: Madison Public Library Meeting Room**

Call to Order	G.W. Boon, Vice Chair
Approval of Agenda	
Approval of Minutes for January Meeting	<i>Page 2</i>
Public Comments:	
Susan Stewart for Read Freely Alabama	
Lara Person for Moms For Liberty	
Scott Jones	
Jackie Bellamy	
Marisa Allison	
Rachel Homolak	
Tiffany Fielding	
Carissa Callan	
Library Foundation Report	Brooke Rawlins
Standing Committee Reports	
Finance	Brad Garland
Approve Audit Report (VOTE)	<i>Page 20</i>
Approve Investment Policy (VOTE)	<i>Page 56</i>
Approve Premier NDT Resources MOA Renewal (VOTE)	<i>Page 60</i>
Governance	
Election of Officers (VOTE)	G W. Boon
Nominees: Kevin Gray, Chair	
G.W. Boon, Vice Chair	
Policy Updates:	GW Boon
Meeting Room Use (VOTE)	<i>Page 65</i>
Rules of Conduct (VOTE)	<i>Page 68</i>
Privacy (VOTE)	<i>Page 71</i>
Program Policy- Staff (VOTE)	<i>Page 72</i>
Collection Development (REVIEW)	<i>Page 76</i>
Display and Exhibit Policy (REVIEW)	<i>Page 8</i>
Executive Director’s Report	Cindy Hewitt
Activity Report.....	<i>Page 84</i>
Strategic Plan Update	

Next Meeting Date: Wednesday, May 15, 2023 at 4:00 p.m.
 Location: Downtown

Huntsville-Madison County Public Library
Board of Directors Meeting
MINUTES
January 30, 2024

The meeting was called to order by the Chairperson.

Present: Kevin Gray, Chair
G. W. Boon, Vice Chair
Doug Martinson, Member
Brad Garland, Member
Melissa Thompson, Member
Cindy Hewitt, Executive Director
Connie Chow, Deputy Director
Brooke Rawlins, Huntsville Madison County Library Foundation
Dorothie Linton, Recorder

In Attendance:

Dr. Marisa Allison, Read Freely Alabama
Carissa Callan, Moms for Liberty
Jackie Bellamy
Greg MacCormack
Susan Stewart
Emily Jones
Lara Person
Charlotte Gay
Gavin Jones

Approval of Agenda

Mr. Gray reviewed the process for speaking at the meeting. Mr. Gray requested a change to the agenda's list of public speakers to allow for those speaking on behalf of groups to go first, followed by those speaking as individuals. Mr. Martinson motioned to amend the agenda to include Mr. Gray's request and approve it as presented, Ms. Thompson seconded, and the motion carried.

Approval of Minutes

Mr. Gray called for any additions or corrections to the minutes. Ms. Thompson motioned to approve the minutes as presented, Mr. Boon seconded, and the motion carried.

Public Comments

Dr. Marisa Allison, speaking on behalf of Read Freely Alabama

Ms. Bellamy presented an overview of Read Freely Alabama's goals as an organization, the impact of the library on the community, and reviewed the group's comments at the September board meeting regarding items in the library's collection that were being considered to be moved. Dr. Allison shared the group's belief that materials in consideration included those presenting information about LGBTQIA topics as opposed to materials strictly featuring sexually explicit materials. Dr. Allison presented the board with copies of a request for information regarding the process of identifying materials involved in the potential relocation and shared that the group had received a response from HMCPL's outside counsel which the group feels does not fulfill the original request. Dr. Allison submitted to the board that the request for information had not been fulfilled and requested that the board take steps to provide further information as it related to the original request. Dr. Allison presented the board with information about additional issues facing the nation's libraries, and expressed the group's belief that libraries should select materials. Dr. Allison also provided the board with information pertaining to an open petition supporting this belief and urged both the library and members of the public to refute any attempts to censor library materials or access.

Carissa Callan, speaking on behalf of Moms for Liberty

Ms. Callan presented the board with a review of the definition of the term book banning and stated that Moms for Liberty is not seeking to have materials banned but does support relocating materials to different areas of the library based on content. Ms. Callan also stated that the group is asking the board to use discernment in regards to "sexually violent" and "gender confusing" materials. Ms. Callan presented the board with a review of the definition of various sexual content terms and referred the board to copies she had provided of books containing explicit content. Ms. Callan stated that the Moms for Liberty group believe that there has been an increase of "gender misinformation" in children's materials. Ms. Callan reviewed HMCPL's statement of concern policy regarding the censorship of materials as the group believes that the development of children requires extra consideration. Ms. Callan presented the motion picture rating system as an example of content warnings on materials to identify age appropriateness and presented the group's request that materials be relocated based on their content. Ms. Callan stated that Moms for Liberty seeks to protect children and believes the library should share a timeline regarding the process of consideration and the relocation of materials.

Jackie Bellamy

Ms. Bellamy spoke to the board and reminded those present that libraries seek to provide information about a variety of topics. Ms. Bellamy related a personal experience in which the library provide her with important medical information, as well as allowed her access to materials for her children to learn about a number of topics, including sexual education. Ms. Bellamy stated that both instances saw the library functioning as a reliable source of information

safe from interference. Ms. Bellamy stated that Read Freely Alabama seeks to hold libraries and their boards accountable for any instances of censorship.

Greg MacCormack

Mr. MacCormack stated that he does not support the relocation of items as a means of censorship but as a means of protecting children. Mr. MacCormack relayed concern over materials discussing gender identity and questioned as to why materials on this topic were being made available in the library.

Susan Stewart

Ms. Stewart is a Huntsville resident and longtime supporter of the library who stated that she would not have supported the library in such a manner in a time when the possibility of materials being moved was being discussed. Ms. Stewart shared a personal story of how materials discussing transgender identities made a positive impact on her family and stated that such materials can provide lifesaving information. Ms. Stewart stated her support of all efforts to resist the censorship of materials.

Emily Jones

Ms. Jones is the leader of the North Alabama Moms for Liberty chapter. Ms. Jones related a personal history of seeking to protect children and suggested that the board consider a policy to require parental consent and that allows parental enforcement over topics included in materials for children.

Lara Person

Ms. Person shared a personal experience of encountering materials in the children's section containing topics that she considers explicit and inappropriate for the section. Ms. Person questioned as to what was the standard for materials to be marked as inappropriate and suggested a rating system such as the one used by motion pictures to determine where materials are placed. Ms. Person further suggested that restrictions be placed on children's cards, preventing access to materials from the adult section of the library or that contain certain topics without parental permission.

Charlotte Gay

Ms. Gay is a library user who shared concerns with the board over items she encountered in the Young Adult section of the library. The materials Ms. Gay encountered contained information on a variety of sexual topics and she expressed concerns over materials that promote "bad behavior" as opposed to educational content.

Gavin Jones was not present at the meeting and submitted no statement to the board.

Finance Committee Report

Mr. Garland reviewed the library's first financial quarter and stated that the library was in good financial shape.

Mr. Garland presented the board with a recommendation to approve the RFP for cleaning services at the North Huntsville Library. Mr. Martinson motioned to approve, Ms. Thompson seconded, and the motion carried.

Mr. Garland stated that the audit was underway and the final report was anticipated at the next meeting.

Governance Committee Report

Ms. Thompson presented the board with the proposed calendar of meeting dates for 2024. Mr. Garland motioned to approve the dates as presented, Mr. Boon seconded, and the motion carried.

Ms. Thompson presented the committee's recommendation that the current committee appointments be continued into 2024.

Ms. Thompson presented the proposed Board Evaluation questions and process for approval. Mr. Garland motioned to approve, Mr. Martinson seconded and the motion carried.

Library Foundation Report

Ms. Rawlins stated that the Foundation Board has awarded \$16,680 in grants to fund library programs as well as staff training on diversity. The Foundation is currently focused on the upcoming Love Your Library campaign.

Executive Director's Report

Activity Report

Ms. Hewitt reported that the library's circulation was over 220,000, which is higher than this same time last year. Use of the Hampton Cove Holds Locker continues to increase and the current 40 lockers are continually in use. Use of downloadable materials was over 36,000 and the BLAST music platform has seen its highest number of streams since it launched in 2021.

Strategic Plan Update

Ms. Hewitt stated that HMCPL had been invited to participate at the Rocket City Reading Fest at the Orion along with Fantasy Playhouse. HMCPL will also be partnering with the Regional Autism Network (RAN) to conduct training for staff.

The South Huntsville Library is developing Memory Care Kits for adults with memory loss and dementia. The kits will be provided via funds from the South Huntsville Friends of the Library as well as a Foundation Grant. The North Huntsville Library is hosting Kami Watson who will be teaching art classes. HMCPL is now partnering with Drake State to provide GED and ESL classes and the North Huntsville, Gurley, and Hazel Green libraries, in addition classes already being held at the Downtown Huntsville Library.

HMCPL will be partnering with Calhoun Community College in their Common Read event for the second year. This year the event will highlight two books; *Disability Visibility* by Alice Wong and *Heaven & Earth Grocery Store* by James McBride.

HMCPL locations have begun offering ten weeks of classes designed to prepare children for kindergarten as a part of the Ready Set Kindergarten program. Materials are available for parents to download from the HMCPL website as well as being available at library locations in addition to in-person classes. The classes are very well attended so far with some locations already at capacity for the current cycle. Classes will repeat three times and have staggered schedules to accommodate parents' scheduling needs.

Next Meeting Date

The next meeting will be held March 19, 2024 at the Madison Library.

There being no further business the meeting adjourned.

Submitted by:

Approved:

Dorothie Linton

Kevin Gray, Chair

Huntsville Public Library
Profit & Loss
FINANCIAL ANALYSIS
 October 2023 through February 2024

		TOTAL				
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget	INCOME AND EXPENSE SHOULD BE AT 41.67%
Ordinary Income/Expense						
Income						
	CAPITAL CAMPAIGN INCOME	19,205.24	0.00	19,205.24	100.0%	
	GOVERNMENT SUPPORT	3,828,016.72	7,759,808.00	-3,931,791.28	49.33%	
	FRIENDS OF THE LIBRARY SUPPORT	45,954.23	116,800.00	-70,845.77	39.34%	
	FOUNDATION SUPPORT	75,000.00	73,200.00	1,800.00	102.46%	FOUNDATION SUPPORT-Complete
	INVESTMENT INCOME	77,449.84	122,025.00	-44,575.16	63.47%	INVESTMENT INCOME-Higher interest rates.
	FEES	69,003.12	103,010.00	-34,006.88	66.99%	FEES-Photo \$25,583, Mtg Rooms \$6,425, Non-Res \$9,906.
	GIFTS and GRANTS	106,014.39	17,500.00	88,514.39	605.8%	GIFTS and GRANTS-GRANTS \$28,471 GIFTS \$71,543
	MISCELLANEOUS	1,958.83	0.00	1,958.83	100.0%	
	PROGRAM REVENUES	210.00	0.00	210.00	100.0%	
	Total Income	4,222,812.37	8,192,343.00	-3,969,530.63	51.55%	
	Gross Profit	4,222,812.37	8,192,343.00	-3,969,530.63	51.55%	
Expense						
	CAPITAL CAMPAIGN EXPENSE	904.81	0.00	904.81	100.0%	
	AUTOMATED SERVICES	90,555.51	261,517.00	-170,961.49	34.63%	
	BUILDING OPERATIONS	435,716.59	1,219,038.00	-783,321.41	35.74%	
	GENERAL OPERATING	114,437.05	268,593.00	-154,155.95	42.61%	
	MATERIALS	392,957.68	884,772.00	-491,814.32	44.41%	
	SALARIES & BENEFITS	2,194,228.62	5,558,423.00	-3,364,194.38	39.48%	
	GRANT EXPENSES	12,636.68	0.00	12,636.68	100.0%	
	OTHER GIFT EXPENSES	50,181.77	0.00	50,181.77	100.0%	
	Total Expense	3,291,618.71	8,192,343.00	-4,900,724.29	40.18%	
	Net Ordinary Income	931,193.66	0.00	931,193.66	100.0%	
	Net Income	931,193.66	0.00	931,193.66	100.0%	

Huntsville Public Library
Balance Sheet
As of February 29, 2024

				Feb 29, 24
ASSETS				
Current Assets				
Checking/Savings				
Cash and cash on hand				
VISA DEBIT CARDS				
VISA GIFT CARD #9867-TRI				1.12
VISA GIFT CARD-OUTREACH 1701				380.00
VISA GIFT CARD 0225 (300) GUR				9.27
VISA GIFTCARD #5932 (425) -TRI				2.16
Total VISA DEBIT CARDS				392.55
Servis1st Bank-Master Account				
Servis1st Bank-Master-Rainy Day				1,423,204.00
Servis1st Bank-Master Account - Other				2,052,542.18
Total Servis1st Bank-Master Account				3,475,746.18
Servis1st Bank-Gifts				430,341.41
Servis1st Bank-Merchant Acct				6,204.91
Servis1st Bank-Payroll				19,356.72
Petty cash				1,745.00
Total Cash and cash on hand				3,933,786.77
Certificates of Deposit				
Firstbank EME Funds				92,690.10
Servis1st CD Mccalin 371138				28,524.38
PROGRESS BANK-RAINY DAY FUNDS				251,549.23
PNC CD #391594 EME				175,384.69
PNC CD #390322 AEDG				52,393.10
PROGRESS BANK CD-P KYSER 0949				52,819.51
Progress-Cummer #601001597-CUMM				95,981.12
United Community Bank #25231				178,187.39
TRUIST BANK CD RAINY DAY-MMA				584,112.49
Total Certificates of Deposit				1,511,642.01
Investments				
C. Schwab HMCPL 3703-9063				862,461.60
C. Schwab M. Pruitt 4478-8529				106,640.29
C.Schwab Jean Payne 7587-0478				76,319.26
C. Schwab- Roberts 4311-4986				21,533.70
Total Investments				1,066,954.85
Total Checking/Savings				6,512,383.63
Accounts Receivable				
Accounts Receivable				-82,556.55
Total Accounts Receivable				-82,556.55
Other Current Assets				
Lease Receivable - ST				18,979.27
Miscellaneous Receivables				26.38
Prepays				56,682.20
Total Other Current Assets				75,687.85
Total Current Assets				6,505,514.93
Fixed Assets				
Library collection				2,928,552.21
Miscellaneous fixed assets				7,187,862.18
HM Donated photographs 2024				126,077.00

Huntsville Public Library
Balance Sheet
As of February 29, 2024

	Acc deprec - library collection	-1,988,451.00
	Acc deprec - misc fixed assets	-5,261,604.75
	Lease Asset	62,708.25
	Acc Amortization - Lease	-21,064.80
	Total Fixed Assets	3,034,079.09
	Other Assets	
	Lease Receivable - LT	34,982.02
	Total Other Assets	34,982.02
	TOTAL ASSETS	9,574,576.04
	LIABILITIES & EQUITY	
	Liabilities	
	Current Liabilities	
	Other Current Liabilities	
	Lease Liability - ST	21,066.44
	Accrued liabilities	
	Clinic	325.00
	Withheld Vanguard 457(b) Roth	881.45
	Withheld Vanguard 457(b) Pretax	-881.45
	Withheld Accident Ins(pretaxed)	327.54
	Withheld Cancer Ins (pretaxed)	599.38
	Withheld Critical Illness Princ	71.69
	Withheld Voluntary Life Prem	80.89
	Withheld Health Ins (pretaxed)	-1,631.83
	Withheld Health Ins (taxed)	470.51
	Withheld LTD Principal	131.99
	Withheld S-T Disability Ins	35.10
	Withheld STD Principal	62.56
	Withheld Vision (pretaxed)	-184.76
	Withheld Vision (taxed)	-0.05
	Total Accrued liabilities	288.02
	Deferred revenue	
	Deferred revenue - grants	36,441.40
	Total Deferred revenue	36,441.40
	Total Other Current Liabilities	57,795.86
	Total Current Liabilities	57,795.86
	Long Term Liabilities	
	Lease - Deferred Inflow of Reso	53,107.81
	Lease Liability - LT	21,248.14
	Total Long Term Liabilities	74,355.95
	Total Liabilities	132,151.81
	Equity	
	Friends endowment	40.00
	Investment in Fixed Assets	2,926,306.12
	Restricted Fund	359,349.75
	Retained Earnings	3,134,537.13
	UNRESTRICTED-GENERAL FUND	1,736,672.96
	GAAP ENTRY	354,324.61
	Net Income	931,193.66
	Total Equity	9,442,424.23
	TOTAL LIABILITIES & EQUITY	9,574,576.04
	HMCPL Board Packet: March 2024	

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total COH			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	19,205.24			
	GOVERNMENT SUPPORT	3,040,340.56	6,070,681.00	-3,030,340.44	50.08%
	FRIENDS OF THE LIBRARY SUPPORT	39,789.23	95,000.00	-55,210.77	41.88%
	FOUNDATION SUPPORT	66,818.18	66,000.00	818.18	101.24%
	INVESTMENT INCOME	77,449.84	122,025.00	-44,575.16	63.47%
	FEES	45,363.41	68,350.00	-22,986.59	66.37%
	GIFTS and GRANTS	84,727.66	17,500.00	67,227.66	484.16%
	MISCELLANEOUS	1,341.55			
	PROGRAM REVENUES	210.00			
	Total Income	3,375,245.67	6,439,556.00	-3,064,310.33	52.41%
	Gross Profit	3,375,245.67	6,439,556.00	-3,064,310.33	52.41%
Expense					
	CAPITAL CAMPAIGN EXPENSE	904.81			
	AUTOMATED SERVICES	51,889.14	147,856.00	-95,966.86	35.09%
	BUILDING OPERATIONS	398,894.08	1,123,860.00	-724,965.92	35.49%
	GENERAL OPERATING	92,086.49	209,352.00	-117,265.51	43.99%
	MATERIALS	336,362.86	690,947.00	-354,584.14	48.68%
	SALARIES & BENEFITS	1,676,444.33	4,267,541.00	-2,591,096.67	39.28%
	GRANT EXPENSES	12,244.73			
	OTHER GIFT EXPENSES	45,635.47	0.00	45,635.47	100.0%
	Total Expense	2,614,461.91	6,439,556.00	-3,825,094.09	40.6%
	Net Ordinary Income	760,783.76	0.00	760,783.76	100.0%
	Net Income	760,783.76	0.00	760,783.76	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total Gurley			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	50,898.50	115,204.00	-64,305.50	44.18%
	FRIENDS OF THE LIBRARY SUPPORT	2,000.00	2,000.00	0.00	100.0%
	FOUNDATION SUPPORT	1,363.64	1,200.00	163.64	113.64%
	INVESTMENT INCOME	0.00			
	FEES	993.33	1,440.00	-446.67	68.98%
	GIFTS and GRANTS	2,006.18			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	57,261.65	119,844.00	-62,582.35	47.78%
	Gross Profit	57,261.65	119,844.00	-62,582.35	47.78%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	1,971.67	8,141.00	-6,169.33	24.22%
	BUILDING OPERATIONS	1,021.87	1,923.00	-901.13	53.14%
	GENERAL OPERATING	1,268.54	4,105.00	-2,836.46	30.9%
	MATERIALS	3,220.78	8,235.00	-5,014.22	39.11%
	SALARIES & BENEFITS	44,768.18	97,440.00	-52,671.82	45.94%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	900.06	0.00	900.06	100.0%
	Total Expense	53,151.10	119,844.00	-66,692.90	44.35%
	Net Ordinary Income	4,110.55	0.00	4,110.55	100.0%
	Net Income	4,110.55	0.00	4,110.55	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total Hazel Green			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	83,700.00	142,500.00	-58,800.00	58.74%
	FRIENDS OF THE LIBRARY SUPPORT	43.25			
	FOUNDATION SUPPORT	1,363.64	1,200.00	163.64	113.64%
	INVESTMENT INCOME	0.00			
	FEES	2,428.08	4,560.00	-2,131.92	53.25%
	GIFTS and GRANTS	1,990.55			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	89,525.52	148,260.00	-58,734.48	60.38%
	Gross Profit	89,525.52	148,260.00	-58,734.48	60.38%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	2,554.81	9,448.00	-6,893.19	27.04%
	BUILDING OPERATIONS	3,707.94	9,642.00	-5,934.06	38.46%
	GENERAL OPERATING	1,436.16	5,683.00	-4,246.84	25.27%
	MATERIALS	5,305.76	13,855.00	-8,549.24	38.3%
	SALARIES & BENEFITS	42,815.15	109,632.00	-66,816.85	39.05%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	0.00	0.00	0.00	0.0%
	Total Expense	55,819.82	148,260.00	-92,440.18	37.65%
	Net Ordinary Income	33,705.70	0.00	33,705.70	100.0%
	Net Income	33,705.70	0.00	33,705.70	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total Madison			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	434,676.25	1,033,823.00	-599,146.75	42.05%
	FRIENDS OF THE LIBRARY SUPPORT	100.00	16,000.00	-15,900.00	0.63%
	FOUNDATION SUPPORT	1,363.63	1,200.00	163.63	113.64%
	INVESTMENT INCOME	0.00			
	FEES	15,301.31	23,300.00	-7,998.69	65.67%
	GIFTS and GRANTS	4,415.00			
	MISCELLANEOUS	617.28			
	PROGRAM REVENUES	0.00			
	Total Income	456,473.47	1,074,323.00	-617,849.53	42.49%
	Gross Profit	456,473.47	1,074,323.00	-617,849.53	42.49%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	27,836.17	73,866.00	-46,029.83	37.69%
	BUILDING OPERATIONS	26,596.74	71,872.00	-45,275.26	37.01%
	GENERAL OPERATING	14,600.77	33,669.00	-19,068.23	43.37%
	MATERIALS	39,044.30	149,397.00	-110,352.70	26.14%
	SALARIES & BENEFITS	296,637.65	745,519.00	-448,881.35	39.79%
	GRANT EXPENSES	391.95			
	OTHER GIFT EXPENSES	2,371.90	0.00	2,371.90	100.0%
	Total Expense	407,479.48	1,074,323.00	-666,843.52	37.93%
	Net Ordinary Income	48,993.99	0.00	48,993.99	100.0%
	Net Income	48,993.99	0.00	48,993.99	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total Monrovia			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	126,072.72	198,300.00	-72,227.28	63.58%
	FRIENDS OF THE LIBRARY SUPPORT	2,000.00	2,000.00	0.00	100.0%
	FOUNDATION SUPPORT	1,363.63	1,200.00	163.63	113.64%
	INVESTMENT INCOME	0.00			
	FEES	4,043.61	4,040.00	3.61	100.09%
	GIFTS and GRANTS	2,325.00			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	135,804.96	205,540.00	-69,735.04	66.07%
	Gross Profit	135,804.96	205,540.00	-69,735.04	66.07%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	5,092.08	15,187.00	-10,094.92	33.53%
	BUILDING OPERATIONS	3,191.03	6,716.00	-3,524.97	47.51%
	GENERAL OPERATING	2,851.42	8,434.00	-5,582.58	33.81%
	MATERIALS	3,649.54	8,165.00	-4,515.46	44.7%
	SALARIES & BENEFITS	60,735.30	167,038.00	-106,302.70	36.36%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	454.80			
	Total Expense	75,974.17	205,540.00	-129,565.83	36.96%
	Net Ordinary Income	59,830.79	0.00	59,830.79	100.0%
	Net Income	59,830.79	0.00	59,830.79	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total New Hope			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	47,428.69	107,200.00	-59,771.31	44.24%
	FRIENDS OF THE LIBRARY SUPPORT	2,021.75	1,800.00	221.75	112.32%
	FOUNDATION SUPPORT	1,363.64	1,200.00	163.64	113.64%
	INVESTMENT INCOME	0.00			
	FEES	338.62	590.00	-251.38	57.39%
	GIFTS and GRANTS	5,450.00			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	56,602.70	110,790.00	-54,187.30	51.09%
	Gross Profit	56,602.70	110,790.00	-54,187.30	51.09%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	817.41	3,984.00	-3,166.59	20.52%
	BUILDING OPERATIONS	2,002.77	4,329.00	-2,326.23	46.26%
	GENERAL OPERATING	1,220.35	4,344.00	-3,123.65	28.09%
	MATERIALS	2,073.35	5,018.00	-2,944.65	41.32%
	SALARIES & BENEFITS	40,438.26	93,115.00	-52,676.74	43.43%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	819.54			
	Total Expense	47,371.68	110,790.00	-63,418.32	42.76%
	Net Ordinary Income	9,231.02	0.00	9,231.02	100.0%
	Net Income	9,231.02	0.00	9,231.02	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		Total Triana			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	0.00			
	GOVERNMENT SUPPORT	44,900.00	92,100.00	-47,200.00	48.75%
	FRIENDS OF THE LIBRARY SUPPORT	0.00			
	FOUNDATION SUPPORT	1,363.64	1,200.00	163.64	113.64%
	INVESTMENT INCOME	0.00			
	FEES	534.76	730.00	-195.24	73.26%
	GIFTS and GRANTS	5,100.00			
	MISCELLANEOUS	0.00			
	PROGRAM REVENUES	0.00			
	Total Income	51,898.40	94,030.00	-42,131.60	55.19%
	Gross Profit	51,898.40	94,030.00	-42,131.60	55.19%
Expense					
	CAPITAL CAMPAIGN EXPENSE	0.00			
	AUTOMATED SERVICES	394.23	3,035.00	-2,640.77	12.99%
	BUILDING OPERATIONS	302.16	696.00	-393.84	43.41%
	GENERAL OPERATING	973.32	3,006.00	-2,032.68	32.38%
	MATERIALS	3,301.09	9,155.00	-5,853.91	36.06%
	SALARIES & BENEFITS	32,389.75	78,138.00	-45,748.25	41.45%
	GRANT EXPENSES	0.00			
	OTHER GIFT EXPENSES	0.00			
	Total Expense	37,360.55	94,030.00	-56,669.45	39.73%
	Net Ordinary Income	14,537.85	0.00	14,537.85	100.0%
	Net Income	14,537.85	0.00	14,537.85	100.0%

Huntsville Public Library
Profit & Loss Budget vs. Actual
October 2023 through February 2024

		TOTAL			
		Oct '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
	CAPITAL CAMPAIGN INCOME	19,205.24	0.00	19,205.24	100.0%
	GOVERNMENT SUPPORT	3,828,016.72	7,759,808.00	-3,931,791.28	49.33%
	FRIENDS OF THE LIBRARY SUPPORT	45,954.23	116,800.00	-70,845.77	39.34%
	FOUNDATION SUPPORT	75,000.00	73,200.00	1,800.00	102.46%
	INVESTMENT INCOME	77,449.84	122,025.00	-44,575.16	63.47%
	FEES	69,003.12	103,010.00	-34,006.88	66.99%
	GIFTS and GRANTS	106,014.39	17,500.00	88,514.39	605.8%
	MISCELLANEOUS	1,958.83	0.00	1,958.83	100.0%
	PROGRAM REVENUES	210.00	0.00	210.00	100.0%
	Total Income	4,222,812.37	8,192,343.00	-3,969,530.63	51.55%
	Gross Profit	4,222,812.37	8,192,343.00	-3,969,530.63	51.55%
Expense					
	CAPITAL CAMPAIGN EXPENSE	904.81	0.00	904.81	100.0%
	AUTOMATED SERVICES	90,555.51	261,517.00	-170,961.49	34.63%
	BUILDING OPERATIONS	435,716.59	1,219,038.00	-783,321.41	35.74%
	GENERAL OPERATING	114,437.05	268,593.00	-154,155.95	42.61%
	MATERIALS	392,957.68	884,772.00	-491,814.32	44.41%
	SALARIES & BENEFITS	2,194,228.62	5,558,423.00	-3,364,194.38	39.48%
	GRANT EXPENSES	12,636.68	0.00	12,636.68	100.0%
	OTHER GIFT EXPENSES	50,181.77	0.00	50,181.77	100.0%
	Total Expense	3,291,618.71	8,192,343.00	-4,900,724.29	40.18%
	Net Ordinary Income	931,193.66	0.00	931,193.66	100.0%
	Net Income	931,193.66	0.00	931,193.66	100.0%

Huntsville Public Library Capital Campaign
Balance Sheet by Class
As of February 29, 2024

			SHV	TOTAL
ASSETS				
	Current Assets			
	Checking/Savings			
		Servis1st Bank Capital Campaign	55.88	55.88
	Total Checking/Savings		55.88	55.88
	Total Current Assets		55.88	55.88
TOTAL ASSETS			55.88	55.88
LIABILITIES & EQUITY				
	Equity			
	Unrestricted Net Assets		19,012.59	19,012.59
	Net Income		-18,956.71	-18,956.71
	Total Equity		55.88	55.88
TOTAL LIABILITIES & EQUITY			55.88	55.88

Huntsville Public Library Capital Campaign
Profit & Loss by Class
October 2022 through February 2024

			SHV	TOTAL
Ordinary Income/Expense				
	Income			
	Investments			
	Interest-Savings, Short-term CD		841.99	841.99
	Total Investments		841.99	841.99
	Total Income		841.99	841.99
	Gross Profit		841.99	841.99
	Expense			
	LIBRARY CAPITAL CAMPAIGN EXP		19,205.24	19,205.24
	Total Expense		19,205.24	19,205.24
	Net Ordinary Income		-18,363.25	-18,363.25
	Net Income		-18,363.25	-18,363.25

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2023**

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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, 2023, 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, 2023, 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, 2023, 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 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.

In performing an audit in accordance with GAAS, we:

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

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

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

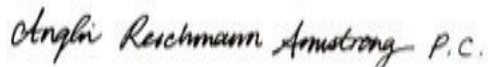
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Huntsville-Madison County Public Library’s basic financial statements. The schedule of revenues, expenditures, and changes in general fund balance by branch and the financial statements 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 February 5, 2024 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,



CERTIFIED PUBLIC ACCOUNTANTS

February 5, 2024

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

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, and the Huntsville-Madison County Library Foundation (Foundation), a discretely presented component unit for the fiscal year ending September 30, 2023. 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, 2023**

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, 2023 and September 30, 2022:

	<u>2023</u>	<u>2022</u>	<u>Dollar Change</u>	<u>% Change</u>
Current and Other Assets	\$ 5,702,968	\$ 5,506,037	\$ 196,931	3.58%
Capital Assets	<u>3,013,015</u>	<u>3,251,025</u>	<u>(238,010)</u>	<u>-7.32%</u>
Total Assets	8,715,983	8,757,062	(41,079)	-0.47%
Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 8,715,983</u>	<u>\$ 8,757,062</u>	<u>\$ (41,079)</u>	<u>-0.47%</u>
Current Liabilities	\$ 536,435	\$ 547,051	\$ (10,616)	-1.94%
Noncurrent Liabilities	<u>4,512</u>	<u>21,248</u>	<u>(16,736)</u>	<u>-78.77%</u>
Total Liabilities	540,947	568,299	(27,352)	-4.81%
Deferred Inflows of Resources	<u>33,881</u>	<u>53,108</u>	<u>(19,227)</u>	<u>-36.20%</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 574,828</u>	<u>\$ 621,407</u>	<u>\$ (46,579)</u>	<u>-7.50%</u>
Net Position:				
Invested in capital assets, net of debt	\$ 2,991,766	\$ 3,208,711	\$ (216,945)	-6.76%
Restricted - expendable and non-expendable	541,444	658,005	(116,561)	-17.71%
Unrestricted	<u>4,607,945</u>	<u>4,268,939</u>	<u>339,006</u>	<u>7.94%</u>
Total Net Position	<u>\$ 8,141,155</u>	<u>\$ 8,135,655</u>	<u>\$ 5,500</u>	<u>0.07%</u>

Total Net Position increased by \$5,500 in FY 2023 and increased by \$588,177 in FY 2022.

Capital Assets

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

	Balance at 9/30/22	Additons	Disposals	Balance at 9/30/23
<u>Depreciable capital assets</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	<u>200,444</u>	<u>-</u>	<u>(33,413)</u>	<u>167,031</u>
Total cost	10,007,205	558,940	(449,400)	10,116,745
Accumulated depreciation	<u>(7,062,442)</u>	<u>(635,755)</u>	<u>447,811</u>	<u>(7,250,386)</u>
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>				
Photography collection	\$ 126,077	\$ -	\$ -	\$ 126,077
Deposit on equipment	9,920	-	(9,920)	-
Construction in progress	<u>128,622</u>	<u>-</u>	<u>(128,622)</u>	<u>-</u>
Total cost	<u>\$ 264,619</u>	<u>\$ -</u>	<u>\$ (138,542)</u>	<u>\$ 126,077</u>

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

Capital Assets - Continued

Changes in capital assets during the year ended September 30, 2022 were as follows:

Depreciable capital assets	Balance at 9/30/21	Additons	Disposals	Balance at 9/30/22
Library books and materials	\$ 3,429,086	\$ 312,731	\$ (612,708)	\$ 3,129,109
Furniture and equipment	6,177,625	474,187	(7,711)	6,644,101
Vehicles	219,116	26,557	(11,677)	233,996
Total cost	9,825,827	813,475	(632,096)	10,007,206
Accumulated depreciation	(6,941,889)	(752,650)	632,096	(7,062,443)
Net depreciable assets	\$ 2,883,938	\$ 60,825	\$ -	\$ 2,944,763
	Balance at 9/30/21	Additons	Disposals	Balance at 9/30/22
Non depreciable capital assets				
Photography collection	\$ 126,077	\$ -	\$ -	\$ 126,077
Deposit on equipment	\$ 14,671	\$ 9,020	\$ (14,671)	\$ 9,920
Construction in progress	-	128,622	-	128,622
Total cost	\$ 140,748	\$ 137,642	\$ (14,671)	\$ 264,619

Condensed Statement of Activities

A summarized comparison of the revenues, expenses and changes in net position for the years ended September 30, 2023 and September 30, 2022:

	2023	2022	Dollar Change	% Change
Revenues - Various Sources	\$ 2,905,430	\$ 3,017,196	\$ (111,766)	-3.70%
Expenses - Library Services	8,121,406	7,431,619	689,787	9.28%
Change in Net Position before General Revenues	(5,215,976)	(4,414,423)	(801,553)	18.16%
General Revenues:				
Appropriations - City of Huntsville	5,219,681	5,000,000	219,681	4.39%
Gain (Loss) on Disposal of Capital Assets	1,795	2,600	(805)	-30.96%
Total General Revenues	5,221,476	5,002,600	218,876	4.38%
Change in Net Position	5,500	588,177	(582,677)	-99.06%
Net Position, Beginning of Year	8,135,655	7,547,478	588,177	7.79%
Net Position, End of Year	\$ 8,141,155	\$ 8,135,655	\$ 5,500	0.07%

**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 \$107,915 for the year ending September 30, 2023. Expenses increased \$689,787 for the year ending September 30, 2023 due to various factors including increases in materials, building operations and salaries/wages related to the opening of the South Huntsville branch.

Key Financial Indicators

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

	<u>2023</u>	<u>2022</u>
Average monthly operating expenditures	\$ 676,784	\$ 619,302
Liquid funds indicator - in months (unrestricted fund balance/(total expenditures/12))	6.8	6.9
Operating strength (unrestricted fund balance/total expenditures)	57%	57%
Contribution and grant ratio (contributions and grants/total revenue)	9.8%	19.5%
Savings indicator ((total receipts less total expenditures)/expenditures)	0.1%	7.9%

The Library’s Overall Financial Position and Results of Operations

The Library’s net position increased \$5,500 for the year ending September 30, 2023, 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% and 62% of total funds received for the years ending September 30, 2023 and September 30, 2022, respectively. Salaries and related costs continue to be the largest expense of the Library. Salaries and related costs represent approximately 63% and 60% of the Library’s total expenses for the years ending September 30, 2023 and September 30, 2022, respectively. 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, 2023, operating revenue increased by \$12,445, funds received from appropriations increased by \$219,681, and library expenses increased by \$689,787 compared to the prior year ended September 30, 2022.

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, 2023**

	Huntsville- Madison County Public Library	Component Unit
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and cash equivalents	\$ 5,210,732	\$ 295,908
Investments	320,158	-
Receivables, net	80,414	9,924
Current portion of lease receivable	19,605	-
Prepaid expenses	56,682	-
Total Current Assets	5,687,591	305,832
Noncurrent Assets		
Noncurrent portion of lease receivable	15,377	-
Total Noncurrent Assets	15,377	-
Capital Assets		
Capital assets, net of accumulated depreciation	2,866,359	-
Capital assets, not being depreciated	126,077	-
Right of use asset-finance lease, net of amortization	20,579	-
Total Capital Assets, net of accumulated depreciation and amortization	3,013,015	-
Other Assets		
Beneficial interest in assets of Community Foundation of Greater Huntsville	-	92,372
Total Assets	8,715,983	398,204
Deferred Outflows of Resources		
	-	-
Total Assets and Deferred Outflows of Resources	\$ 8,715,983	\$ 398,204

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF NET POSITION - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Huntsville- Madison County Public Library</u>	<u>Component Unit</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Current Liabilities		
Accounts payable	\$ 113,660	\$ 744
Accrued liabilities	369,598	10,026
Unearned revenue	36,441	-
Current portion of lease liability	16,736	-
Total Current Liabilities	<u>536,435</u>	<u>10,770</u>
Noncurrent Liabilities		
Noncurrent portion of lease liability	4,512	-
Total Noncurrent Liabilities	<u>4,512</u>	<u>-</u>
Total Liabilities	<u>540,947</u>	<u>10,770</u>
Deferred Inflows of Resources		
Deferred inflows related to leases	33,881	-
Total Liabilities and Deferred Inflows of Resources	<u>\$ 574,828</u>	<u>\$ 10,770</u>
Net Position		
Invested in capital assets, net of related debt	\$ 2,991,766	\$ -
Restricted - Expendable:		
Branch upgrade and renovation	23,013	-
Outreach	23,897	-
Special collections	58,841	-
Other purposes	41,618	6,731
Restricted - Nonexpendable:		
Endowments	394,075	98,364
Unrestricted - Prepays	56,682	-
Unrestricted - Operations	4,551,263	282,339
	<u>\$ 8,141,155</u>	<u>\$ 387,434</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Huntsville-Madison County Public Library</u>	<u>Component Unit</u>
Program Revenues		
Government support	\$ 1,538,879	\$ -
State appropriations/support	486,073	-
Contributions - operating	205,733	38,447
Library fines and fees	175,238	-
Book sales	124,450	-
Foundation support	73,200	-
Grants - operating	78,361	70,930
Special events	-	193,188
Investment income (loss)	207,863	16,553
Miscellaneous	15,633	-
Total Revenue	<u>2,905,430</u>	<u>319,118</u>
Program Expenses		
Salaries and related costs	5,094,643	-
Library books and materials	562,817	-
Library automated services	139,354	-
Building maintenance	684,007	-
Building insurance and bonds	98,703	-
Utilities and telephone	427,329	-
Supplies	36,136	-
Capital campaign	923	-
Other	421,005	13,260
Depreciation	635,424	-
Amortization	21,065	-
Library support	-	111,365
Library pass through - other	-	105,714
Special events	-	70,001
Total Expenses	<u>8,121,406</u>	<u>300,340</u>
Change in Net Position before General Revenues	(5,215,976)	18,778
General Revenues		
Appropriations - City of Huntsville	5,219,681	-
Gain (loss) on disposal of capital assets	1,795	-
Total General Revenues	<u>5,221,476</u>	<u>-</u>
Change in Net Position	5,500	18,778
Net Position, Beginning of Year	<u>8,135,655</u>	<u>368,656</u>
Net Position, End of Year	<u>\$ 8,141,155</u>	<u>\$ 387,434</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
BALANCE SHEET – GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 5,210,732
Investments	320,158
Receivables, net	80,414
Lease receivable	34,983
Prepaid expenses	<u>56,682</u>
Total Assets	<u>5,702,969</u>
Deferred Outflows of Resources	
	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,702,969</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts payable	\$ 113,660
Accrued liabilities	369,598
Unearned revenue	<u>36,441</u>
Total Liabilities	<u>519,699</u>
Deferred Inflows of Resources	
	<u>33,881</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 553,580</u>
Fund Balance	
Nonspendable:	
Prepaid expenses	\$ 56,682
Endowments	394,075
Restricted:	
Branch upgrade and renovation	23,013
Outreach	23,897
Special collections	58,841
Other purposes	41,618
Assigned:	
Library operations	<u>4,551,263</u>
Total Fund Balance	<u>5,149,389</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,702,969</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>General Fund</u>
Revenues	
Government support	\$ 1,538,879
State appropriations/support	486,073
Contributions - operating	185,585
Library fines and fees	175,238
Book sales	124,450
Foundation support	73,200
Grants - operating	98,508
Investment income	207,863
Miscellaneous	15,633
Total Revenue	<u>2,905,429</u>
Expenditures	
Salaries and related costs	5,094,643
Library books and materials	778,247
Library automated services	139,354
Building maintenance	684,007
Building insurance and bonds	98,703
Utilities and telephone	427,329
Supplies	36,136
Capital campaign	923
Capital outlay	203,048
Other	442,070
Total Expenses	<u>7,904,460</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,999,031)
Other Financing Sources (Uses)	
Appropriations - City of Huntsville	5,219,681
Gain (loss) on disposal of capital assets	1,795
	<u>5,221,476</u>
Net Change in Fund Balance	222,445
Fund Balance, Beginning of Year	<u>4,926,944</u>
Fund Balance, End of Year	<u><u>\$ 5,149,389</u></u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
RECONCILIATION OF GENERAL FUND BALANCE TO NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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	\$ 5,149,389
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds	<u>2,991,766</u>
Net position of governmental activities	<u>\$ 8,141,155</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
 RECONCILIATION OF NET CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION
 FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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 \$ 222,445

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	\$ 418,478	
Depreciation and amortization expense	<u>(656,489)</u>	(238,011)

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 21,066

Change in Net Position-Governmental Activities \$ 5,500

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

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, 2023**

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, 2023**

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, 2023.

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, 2023, the Library's endowments had a net appreciation of \$23,880 available for authorization of expenditure by the Board. The Foundation had a net depreciation of \$5,992 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, 2023**

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 \$635,755 for the year ended September 30, 2023.

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, 2023**

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.

New Accounting Pronouncement

During the year ended September 30, 2023, Huntsville-Madison County Public Library implemented a new accounting standard issued by the Governmental Accounting Standards Board (GASB), Statement No. 96, *Subscription-Based Information Technology Arrangements*. Under this statement, a government should recognize a right-to-use subscription asset and a corresponding subscription liability. The standard requires retroactive implementation to the earliest period presented in comparative financial statements. Huntsville-Madison County Public Library reviewed all subscription-based information technology arrangements and determined they did not fall under the scope of GASB 96 based on the fact all were for terms of 12 months or less, thus there was no right-to-use subscription assets and corresponding subscription liabilities recorded.

Date of Management’s Review

Management has evaluated subsequent events through February 5, 2024, 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, 2023, the Library has the following cash and investments:

Cash-demand deposits with banks	\$ 3,690,651
Non-negotiable certificates of deposit	1,520,081
Carrying amount of investments	<u>320,158</u>
	<u>\$ 5,530,890</u>

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

Note 2 - Deposits and Investments - Continued

Library and Foundation - Deposits and Investments - Continued

At September 30, 2023, the Library’s investment portfolio consisted of various negotiable certificates of deposit totaling \$320,158 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	\$ 5,210,732
Investments	<u>320,158</u>
	<u>\$ 5,530,890</u>

At September 30, 2023, the Foundation has the following cash:

Cash-demand deposits with banks	\$ 192,141
Non-negotiable certificates of deposit	<u>103,767</u>
	<u>\$ 295,908</u>

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

Cash and cash equivalents	<u>\$ 295,908</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, 2023**

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:

Investment Type	12 months or Less	13-24 Months	Total
Negotiable certificates of deposit	<u>\$ 197,132</u>	<u>\$ 123,026</u>	<u>\$ 320,158</u>
Percent of total investments	61.57%	38.43%	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 \$320,158 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, 2023:

Issuer	Maturity	Fair Value	Percent of Total Investments
Goldman Sachs	1/8/2024	\$ 124,507	38.89%
Texas Exchange	6/7/2024	\$ 72,625	22.68%
Ally Bank	12/30/2024	<u>\$ 123,026</u>	38.43%
		<u>\$ 320,158</u>	

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

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, 2023, 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, 2023, 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 \$5,530,890 as of September 30, 2023 includes non-expendable endowments totaling \$394,075 and collected donor restricted contributions totaling \$147,369, leaving the remaining balance available for Library operations.

The Foundation's total deposits and investments of \$295,908 as of September 30, 2023 includes collected donor restricted contributions totaling \$6,731, leaving the remaining balance available for Foundation operations.

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

Note 3 - Fair Value Measurements

The investments held by the Library as of September 30, 2023 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, 2023:

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, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Value</u>
Negotiable certificates of deposit	<u>\$ -</u>	<u>\$320,158</u>	<u>\$ -</u>	<u>\$ 320,158</u>

As of September 30, 2023, 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, 2023, 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, 2023 are as follows:

Balance at October 1, 2022	\$ 82,007
Amounts transferred into Fund	100
Interest income	2,181
Unrealized gain/(loss)	6,857
Realized gain/(loss)	1,624
Fees	<u>(397)</u>
Balance at September 30, 2023	<u>\$ 92,372</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, 2023 is 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 9/30/22</u>	<u>Additons</u>	<u>Disposals</u>	<u>Balance at 9/30/23</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>

Note 6 - Accrued Liabilities

Accrued liabilities for the Library at September 30, 2023 are summarized as follows:

Compensated absences	\$ 240,588
Salaries	83,968
Retirement contributions	37,656
Payroll taxes and withholdings	7,386
Total accrued liabilities	<u>\$ 369,598</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, 2023, the Library's net pension expense totaled \$130,248. Accrued retirement contributions payable at September 30, 2023 totaled \$37,656.

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

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, 2023. Accordingly, \$4,511,263 of unrestricted net position is available for Library operations.

The Foundation's Board of Directors had no commitments as of September 30, 2023. Accordingly, \$282,339 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, 2023, the Library had net position with donor restrictions related to various branches totaling \$147,369.

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, 2023, the Library had \$394,075 in endowments, and the Foundation had \$98,364 in endowments.

Note 9 - Unearned Revenue

The Library had unearned revenue of \$36,441 at September 30, 2023, 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, 2023**

Note 10 - Transactions with Component Unit

During the year ended September 30, 2023, the Foundation provided \$111,365 of support to the Library, which included \$18,950 for individual branch support, \$60,000 for digital media support and \$32,415 for additional program support. In addition, the Foundation transferred funds to the Library totaling \$105,714, consisting of gifts of \$27,645, grants totaling \$70,930 and various contributions/memorials of \$7,139.

Note 11 - Leases

The Library leases office equipment under various finance leases with terms ending from 2024 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, 2023, the net right-of-use asset related to finance leases is \$20,579 and the lease liability is \$21,248. The following is a maturity analysis of the annual undiscounted cash flows of the lease liabilities as of September 30, 2023:

	Principal	Interest	Total Payments
2024	\$ 16,736	\$ 382	\$ 17,118
2025	1,965	118	2,082
2026	2,030	53	2,082
2027	518	3	521
2028	-	-	-
Total Future Payments	<u>\$ 21,248</u>	<u>\$ 555</u>	<u>\$ 21,803</u>

The following represents information on finance lease assets as of and for the year ended September 30, 2023:

Lease Assets	Beginning of Year	Additions	Subtractions	End of Year
Office Equipment	\$ 62,708	\$ -	\$ -	\$ 62,708
	62,708	-	-	62,708
Less: Accumulated Amortization				
Office Equipment	(21,065)	(21,065)	-	(42,130)
	(21,065)	(21,065)	-	(42,130)
Total Lease Assets, net	<u>\$ 41,643</u>	<u>\$ (21,065)</u>	<u>\$ -</u>	<u>\$ 20,579</u>
Lease Liabilities	<u>\$ 42,315</u>	<u>\$ -</u>	<u>\$ (21,066)</u>	<u>\$ 21,248</u>

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

Note 11 - Leases - Continued

The following represents information on lease expense under finance leases for the year ended September 30, 2023:

	Year Ending September 30, 2022
Amortization expense by class	
Office Equipment	\$ 21,065
Total amortization expense	21,065
Interest on lease liabilities	1,736
Variable lease expense	-
Total	\$ 22,801

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, 2023, the lease receivable related to lessor leases is \$34,982, and the deferred inflows related to these leases is \$33,881.

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

	Principal	Interest	Total Receipts
2024	\$ 19,605	\$ 847	\$ 20,452
2025	15,377	212	15,589
2026	-	-	-
2027	-	-	-
2028	-	-	-
Total Future Receipts	<u>\$ 34,982</u>	<u>\$ 1,059</u>	<u>\$ 36,041</u>

The following represents information on lease revenue under lessor leases for the year ended September 30, 2023:

	Year Ending September 30, 2023
Lease Revenue	
Office Space	\$ 19,227
Total Lease Revenue	19,227
Interest Revenue	1,473
Variable & Other Revenue	-
Total	\$ 20,699

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

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, 2023.

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 91 - Accounting for Conduit Debt Obligations, in fiscal 2023, the objective of which is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

The Library adopted GASBS 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements, in fiscal 2023, the objective of which is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

The Library adopted GASBS 96 – Subscription-Based Information Technology Arrangements in fiscal 2023, the objective of which is to 1) define a subscription-based technology arrangement (SBITA), 2) establish that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, 3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and 4) require note disclosures regarding a SBITA.

The Library adopted GASBS 99 – Omnibus 2022, in fiscal 2023, the objective of which is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees.

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

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.

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.

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, 2023**

	City of Huntsville	Gurley	Hazel Green	Madison	Monrovia	New Hope	Triana	Total
Revenue								
Government support	\$ 83,464	\$ 82,256	\$ 127,817	\$ 959,900	\$ 128,800	\$ 71,742	\$ 84,900	\$ 1,538,879
State appropriations/support	299,373	33,000	34,500	19,000	62,800	30,200	7,200	486,073
Contributions - operating	132,343	5,931	4,161	11,718	29,540	842	1,050	185,585
Contributions - new branch support	-	-	-	-	-	-	-	-
Library fines and fees	115,780	2,574	6,514	39,536	8,679	1,061	1,094	175,238
Book sales	100,933	2,000	92	16,045	5,175	205	-	124,450
Foundation support	66,000	1,200	1,200	1,200	1,200	1,200	1,200	73,200
Grants - operating	80,508	6,000	-	-	-	6,000	6,000	98,508
Investment income	207,863	-	-	-	-	-	-	207,863
Miscellaneous	14,122	-	275	1,061	175	-	-	15,633
Total Revenue	<u>\$ 1,100,386</u>	<u>\$ 132,961</u>	<u>\$ 174,559</u>	<u>\$ 1,048,460</u>	<u>\$ 236,369</u>	<u>\$ 111,250</u>	<u>\$ 101,444</u>	<u>\$ 2,905,429</u>
Expenditures								
Salaries and related costs	\$ 3,897,080	\$ 98,272	\$ 107,816	\$ 672,774	\$ 150,275	\$ 91,455	\$ 76,971	\$ 5,094,643
Library books and materials	567,975	8,875	16,967	162,936	8,198	5,234	8,062	778,247
Library automated services	84,049	3,365	4,145	38,162	7,009	1,300	1,324	139,354
Building maintenance	626,562	148	3,817	47,029	3,864	2,527	60	684,007
Building insurance and bonds	77,766	1,538	2,621	12,625	2,352	1,314	487	98,703
Utilities and telephone	426,196	-	748	-	-	385	-	427,329
Supplies	24,953	551	2,402	5,084	842	1,738	566	36,136
Capital campaign	923	-	-	-	-	-	-	923
Capital outlay	147,737	4,382	148	8,657	22,630	15,203	4,291	203,048
Other	312,157	7,884	6,438	58,504	21,643	20,097	15,347	442,070
Total Expenditures	<u>6,165,398</u>	<u>125,015</u>	<u>145,102</u>	<u>1,005,771</u>	<u>216,813</u>	<u>139,253</u>	<u>107,108</u>	<u>7,904,460</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,065,012)</u>	<u>7,946</u>	<u>29,457</u>	<u>42,689</u>	<u>19,556</u>	<u>(28,003)</u>	<u>(5,664)</u>	<u>(4,999,031)</u>
Other Financing Sources (Uses)								
Appropriations - City of Huntsville	5,219,681	-	-	-	-	-	-	5,219,681
Gain (loss) on disposal of capital assets	1,795	-	-	-	-	-	-	1,795
	5,221,476	-	-	-	-	-	-	5,221,476
Net Change in General Fund Balance	<u>\$ 156,464</u>	<u>\$ 7,946</u>	<u>\$ 29,457</u>	<u>\$ 42,689</u>	<u>\$ 19,556</u>	<u>\$ (28,003)</u>	<u>\$ (5,664)</u>	<u>\$ 222,445</u>

**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
 COMPONENT UNIT STATEMENT OF FINANCIAL POSITION
 SEPTEMBER 30, 2023**

Assets

Current Assets

Cash and cash equivalents	\$ 295,908
Receivables, net	<u>9,924</u>
Total Current Assets	<u><u>305,832</u></u>

Other Assets

Beneficial interest in assets of Community Foundation of Greater Huntsville	<u>92,372</u>
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Total Assets	<u><u>\$ 398,204</u></u>
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Liabilities and Net Assets

Current Liabilities

Accounts payable	\$ 744
Accrued liabilities	<u>10,026</u>
Total Current Liabilities	<u><u>10,770</u></u>

Net Assets

Net assets without donor restrictions	282,339
Net assets with donor restrictions	<u>105,095</u>
Total Net Assets	<u><u>\$ 387,434</u></u>

Total Liabilities and Net Assets	<u><u>\$ 398,204</u></u>
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**HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY
 COMPONENT UNIT STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Contributions - operating	\$ 38,347	\$ 100	\$ 38,447
Grants - operating	-	70,930	70,930
Special events, net	123,187	-	123,187
Investment income (loss)	16,553	-	16,553
Released from restriction	70,784	(70,784)	-
Total Revenue	248,871	246	249,117
Expenses			
Program Services:			
Library support	217,079	-	217,079
Support Services:			
General and administrative	13,260	-	13,260
Total Expenses	230,339	-	230,339
Change in Net Assets	18,532	246	18,778
Net Assets, Beginning of Year	263,807	104,849	368,656
Net Assets, End of Year	\$ 282,339	\$ 105,095	\$ 387,434



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements and have issued our report thereon dated February 5, 2024.

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

February 5, 2024

Huntsville Public Library

dba Huntsville Madison County Public Library

Investment Policy

The members of the Huntsville Madison County Public Library Board of Directors are the fiscal body of the Library. The members serve without compensation. The members of the Library Board have among their duties the responsibility for establishing and adopting the Investment Policy to guide and direct Library employees on the handling and investment of cash and investments received or held by the Library. This Investment Policy is the statement of policy by the Board for those purposes.

1. Policy Statement and Scope

- This document will govern the investment activities of the Huntsville Madison County Public Library. It is the policy of the Library to invest funds in a manner that will maximize the security of the principal while satisfying cash flow demands using approved methods that will provide the highest possible return. All investments will conform to applicable laws and regulations of the State of Alabama.

2. Delegation of Authority

- Management responsibility for the Library's investment program is delegated to the Executive Director who is considered the Library's chief financial officer.
- The Executive Director shall be responsible for the implementation of the investment program and the establishment of investment procedures consistent with this policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Executive Director.

3. Investment Objective

The primary objectives of the Library's financial investments are (in priority order):

- Preservation of capital – The preservation of capital is the foremost objective of the investment program. At no time should the safety of the portfolio's principal investment be impaired or jeopardized. All investments shall be undertaken in a manner that first seeks to preserve capital and secondly attempts to fulfill other investment objectives.
- Liquidity – The Library's investment portfolio is to remain sufficiently liquid to enable the Library to meet those operating requirements that might be reasonably anticipated.
- Return on investments (Yield) – The Library's investments should generate the highest available return without sacrificing the first two objectives.
- Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence might exercise in the management of fiduciary funds entrusted to their care for the benefit of others.

4. Authorized and Suitable Investments

- The following investments are deemed to be suitable for inclusion in the Library’s investment program. The Executive Director is authorized to invest Library funds only in those investments specifically delineated below:
 - U.S. Treasury Bills and Notes, for which the full faith and credit of the United States Government is pledged for the repayment of principal and interest;
 - Bonds, notes and other obligations issued by any federal government agency or instrumentality; but expressly excluding investments in government sponsored enterprises such as the Federal National Mortgage Association (Fannie Mae), the Federal Home Loan Bank (Freddie Mac) or other similarly situated businesses.
 - Demand deposit accounts (such as checking accounts) established at local financial institutions, and properly insured through the Federal Deposit Insurance Corporation (FDIC) or suitable collateralization such as Alabama’s SAFE Program.
 - Certificates of Deposit (CDs) issued by local financial institutions, and properly insured through the FDIC or suitable collateralization such as Alabama’s SAFE Program.
 - Certificates of Deposit (CDs) issued by banks located in the United States and properly insured through the FDIC or suitable collateralization such as Alabama’s SAFE Program.

5. Prohibited Investments

- The Executive Director may not purchase securities on margin or open a securities margin account for the investment of Library funds.

6. Internal Controls

- The Executive Director is responsible for establishing and maintaining internal controls to insure that the assets of the Library are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The internal controls shall address the following points
 - Separation of transaction records from accounting data;
 - Custodial safekeeping;
 - Written confirmation of telephone transactions for investments and wire transfers.
 - On a quarterly basis, the Executive Director and the Deputy Director will review the investment analysis worksheet prepared by the bookkeeper.

7. Maturity of Investments

- No investment shall have a maturity date of more than seven years from its date of purchase by the Library, unless an investment is matched to a specific obligation of the Library.

8. Diversification of Investments

- The Library shall diversify its investments to the best of its ability based on the type of funds invested and cash flow needs of those funds. Diversification can be achieved by the type of investment, number of institutions, and the length of maturity.
- The Executive Director will use the following guidelines in administering the Library's investment policy:
 - The Library's total (100%) portfolio may be invested in securities guaranteed by the United States, or those securities for which the full faith of the United States is pledged for the payment of principal and interest.
 - The Library's total (100%) portfolio may be invested in certificates of deposit, savings, or deposit accounts that have FDIC insurance coverage of the entire principal amount or have been fully collateralized.
 - No more than 35% of the total portfolio may be invested in securities issued by any federal government agency or instrumentality.
- The Library's portfolio of all funds shall be deposited with more than one financial institution. Not more than 66% shall be deposited in any one financial institution for a period exceeding 3 consecutive months.

9. Deposit Requirements

- The Library's Board of Directors shall designate as its public depositories any eligible institution that has offices within Madison County Alabama and is recognized as a Qualified Public Depository by the Alabama SAFE Program.
- The Board will also designate qualified investment firms for the establishment of Library brokerage and investment accounts. Eligible institutions are firms that are covered by SIPC federal insurance protection and have offices within Madison County Alabama.

10. Library Funds

The Library Board may establish funds for money and securities of the Library. All monies from whatever source derived will be receipted into funds established by the Library Board under authority of law. The currently authorized funds are as follows:

- Library Operating Account – all money collected from local government, state government, fines and fees shall be deposited into the Library Operating Account

- Payroll Account – a zero balance account with funds transferred from the operating account as needed to cover payroll and payroll expenses
- Gift Account – including restricted and unrestricted money accepted and secured by the Library Board as a gift, grant, donation and endowment, bequest or trust some of which may be set aside in a separate fund or funds.
- Merchant Account – fines and fees accepted through credit or debit card transaction are held in the Merchant account and then flow into the Library Operating Account
- Library Reserve Fund – Unspent funds from the prior year’s operating funds may be accumulated in the Library Reserve Fund for the purpose of anticipating emergencies or future capital expenditures. Funds used for temporary cash flow emergencies do not require approval of the Library Board. Other expenditures must be approved in advance.
- Capital Campaign Account - Funds received from government sources, pledges from individuals or companies, individual contributions for the purpose of funding capital expenditures for new Libraries.

11. Gifts of Stock Certificates

- Gifts of stock certificates should be made to the Huntsville Library Foundation whenever possible. If that is not appropriate, the stock should be sold as soon as practical and the funds placed in the Gift Account. It is the policy of the Library to sell all gifts of stock and other investments not meeting this Investment Policy as soon as practicable. An exception to the Policy requires Board approval.

12. Professional Guidance

- Whenever required or deemed necessary by the Board, professional advice and guidance will be requested of licensed and experienced professionals in the investment field.

13. Deviation from Policy

- Any deviation from this policy shall require the approval of the Library Board.

14. Policy Review and Approval

- This policy shall be reviewed and approved annually by the Library Board.

MEMORANDUM OF AGREEMENT



3/19/24

Huntsville-Madison County Public Library

Memorandum of Agreement with
Premier NDT Resources

Memorandum of Agreement

HUNTSVILLE-MADISON COUNTY PUBLIC LIBRARY

Introduction

Premier NDT Resources is a family owned business which provides training in Non-Destructive Testing for the military and industrial workforce in Madison County, Alabama. The Purpose of this MOA is to help the **Huntsville-Madison County Public Library** (HMCPL) fulfill its strategic plan in Workforce Development for our community and to provide a dedicated Workforce Development area for training classes provided by NDT. These classes range from three to ten days in length and will have four to ten students in attendance.

The company owner, Max Daugherty, founded Quality NDT Consulting, now **Premier NDT Resources**, in 2019. He began his career in welding and fabrication in the early 2000s. Max officially started his career by becoming an American Welding Society Certified Welding Inspector at the age of 20. Working for companies like Quad City Testing Laboratories, Alstom, Quality Testing Services, and Intercontinental Manufacturing and Engineering Corporation gave Max a well-rounded background. Currently, he holds an AWS CWI and multiple ASNT Level 3s in VT, PT, MT, UT, and RT.

Statement of Benefits

What **HMCPL** offers **Premier NDT Resources**:

1. A physical location for NDT's training sessions on the second floor of the the Downtown Library which includes audiovisual access, tables and chairs for 10 students and the training facilitator.
2. HMCPL agrees to hosting 45 full day classes in 2024, dates are attached, with the Administrative Coordinator reserving the room in our software for NDT.
3. The room reservation fee will be waived in the event HMCPL closes the facility for more than 25% of the reserved time on any specific day due to weather, electrical, or other human or natural interruption in service.

What **Premier NDT Resources** offers **HMCPL**:

1. Commitment to use the Workforce Development area to provide training for members of our community
2. A room reservation fee of \$75 for each day the room is used. Rooms reserved and subsequently cancelled due to lack of attendance or other scheduling change by Premier NDT Resources will cost \$50 per day the room was reserved.

Terms of Agreement

1. This MOU is a 1 year agreement to be re-evaluated by both parties in December 2024
2. **HMCPL** will provide **Premiere NDT Resources** with non-exclusive, dedicated space for their training sessions and audiovisual access to their computer.

3. Access to the Workforce Development room is from 9am until 5pm on 45 specified days during 2024. See attached.
4. Access to the Workforce Development area is during Library open hours only and will be provided by staff at the Information and Business Center.
5. Library programming may be conducted in the room when not in use by NDT.
6. The Library will attempt to accommodate substitutions in the NDT schedule, however pre-existing Library programming will not be rescheduled to accommodate such changes.
7. Exclusive access to the Workforce Development area is not provided, however a staff member will always be in the room if a public program is held. Janitorial staff may enter at any time.
8. Any items left in the Workforce Development area by NDT are not the responsibility of the Library.
9. Payment will be due the first of each month for the previous month for room rental. The Administrative Coordinator will generate an itemized bill and attach it to **Premiere NDT Resources's** library account. Non payment within ten days after receiving the bill cancels this agreement and subsequent room reservations immediately.
10. NDT will provide attendance figures to the Administrative Coordinator prior to the 5th of each month after the NDT events.
11. Either party may terminate this agreement with 30 days prior notice.

Summary

The partnership with **Premier NDT Resources** provides an excellent opportunity for **HMCPL** to fulfill its mission as an institution promoting and supporting workforce development in our community.

Signatures:



Huntsville-Madison County Public Library Director



Max Daugherty
Premier NDT Resources

2024

NDT SCHEDULE FOR CLASSES

January							February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2						1	2
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30	28	29	30				

May							June							July							August										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S				
			1	2	3	4						1						1	2	3	4	5	6						1	2	3
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10				
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17				
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24				
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31				

September							October							November							December									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
	1	2	3	4	5	6	7				1	2	3	4	5						1	2						1	2	3
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14			
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21			
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28			
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31							

Monday, March 18, 2024	Monday, September 09, 2024
Tuesday, March 19, 2024	Tuesday, September 10, 2024
Wednesday, March 20, 2024	Wednesday, September 11, 2024
Thursday, March 21, 2024	Thursday, September 12, 2024
Friday, March 22, 2024	Friday, September 13, 2024
Monday, April 15, 2024	Monday, October 07, 2024
Tuesday, April 16, 2024	Tuesday, October 08, 2024
Wednesday, April 17, 2024	Wednesday, October 09, 2024
Thursday, April 18, 2024	Thursday, October 10, 2024
Friday, April 19, 2024	Friday, October 11, 2024
Monday, May 20, 2024	Monday, November 4, 2024
Tuesday, May 21, 2024	Tuesday, November 5, 2024
Wednesday, May 22, 2024	Wednesday, November 6, 2024
Thursday, May 23, 2024	Thursday, November 7, 2024
Friday, May 24, 2024	Friday, November 8, 2024
Monday, June 10, 2024	Monday, December 9, 2024
Tuesday, June 11, 2024	Tuesday, December 10, 2024
Wednesday, June 12, 2024	Wednesday, December 11, 2024
Thursday, June 13, 2024	Thursday, December 12, 2024
Friday, June 14, 2024	Friday, December 13, 2024
Monday, August 12, 2024	
Tuesday, August 13, 2024	
Wednesday, August 14, 2024	
Thursday, August 15, 2024	
Friday, August 16, 2024	

Room Use Policy

Draft Update for Board Vote 03-19-24

Meeting, conference, and study rooms within the Huntsville-Madison County Public Library (HMCPL) are made available for the enrichment of the educational, recreational, and cultural lives of our community.

Individual adults, groups, or organizations are invited to reserve our rooms provided they abide by these policies and the Library Code of Conduct. Library members may create room reservations on a first-come, first-served basis in our online system. Contact reservations@hmcpl.org for assistance.

General Rules

- Rooms may not be booked more than six (6) months in advance.
- No more than six (6) reservations may be held at one time.
- Rooms will be held for thirty (30) minutes after the reservation start-time and then will be released for use by other customers.
- Rooms are only available for reservation during regular hours.
- Some rooms are only available for up to two (2) hours per day.
- Some rooms require pre-approval prior to use.
- Meetings must end and rooms must be empty fifteen minutes prior to closing.
- Facilities are available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.
- Permission to meet in the library does not in any way constitute an endorsement of a group's policies or beliefs.
- Use of the library logo in announcements or fliers must be pre-approved.
- No tape or adhesive of any kind may be used on the walls, windows, or furniture.
- View into the rooms may not be obstructed at any time.
- No open flames under any circumstances.
- Monetized events and room set-ups may be available in some rooms for a fee.
- There is a \$25 minimum fee for any damage caused to rooms, damages exceeding \$25 will be billed at cost.
- HMCPL reserves the right to enforce fire codes, Americans with Disabilities Act compliance, noise limitations or any other rule approved by the Library

Board. Fire codes establish maximum capacity for each room. Groups are responsible for ensuring attendance at meetings does not exceed capacity or prohibit accessibility. Exceeding capacity, disregarding ADA or noise complaints can cause the room to be forfeited.

- Seven (7) day cancellation notice is required. In unforeseen emergencies in which the Library has to cancel a meeting, HMCPL will attempt to give the group as much notice as possible.
- Individuals or organizations found to have misrepresented themselves or their use of library space will be barred from further use.

Rooms may not be reserved or used for the following unless sponsored or co-sponsored by HMCPL:

- Performing arts groups (including conducting open call interviews, auditions or rehearsals).
- Graduations (including pre-k).

Rooms may not be reserved or used for the following unless fees are paid:

- Soliciting, sales, charging admission, ticketed events, asking for donations, or paid services (including tutoring or insurance seminars).

Fee-based options are available at several locations of the Library, though each location varies. See the schedule at <https://hmcpl.org/reserve/optionalcharges> and then communicate your needs by emailing reservations@hmcpl.org. Fees will be added to the library account reserving the room and payment should be made prior to use. Any equipment needed during the reservation will be checked out to the library account reserving the room and, if lost, will be charged to that account.

Political campaign events for one candidate or candidates of one political party may not be held at HMCPL. Any campaign event held at HMCPL must extend invitations to all the candidates qualifying for an election. HMCPL must be given proof that all candidates were extended an invitation for the event.

Storage space and porter services are not available, nor can library staff deliver messages to attendees. HMCPL assumes no responsibility for personal injuries, thefts, damages, or losses of private property while using library rooms.

The Executive Director may authorize exceptions from specific regulations and fees of this policy for HMCPL and its programs, for the Friends of the Huntsville-Madison County Public Library, for state, local or federal

governments, or for any organizations that holds an MOU or MOA. The Library Board reserves the right to amend any room regulations without prior notice.

Submitting a reservation implies consent to these policies.

Rules of Conduct

Draft Update for Board Vote 03-19-24

Huntsville-Madison County Public Library (HMCPL) has a right to maintain each of its facilities in a clean, pleasant and safe manner. Every individual has the right to use HMCPL undisturbed and every HMCPL employee has the right to work without undue interference. All HMCPL users and employees should be free of any threat of harm, invasion of property, or gross indignity. It is impractical to address every behavioral situation that may occur in the library. HMCPL employees have the responsibility to make decisions that are in the best interest of HMCPL whenever the rules do not specifically cover certain situations.

Children under the age of 10 must be accompanied by a parent, guardian, or caregiver at all times. This also includes any person needing supervision or assistance outside of HMCPL services because of physical or mental conditions.

Disruptive conduct including but not restricted to the following is prohibited:

1. Behavior that unreasonably disturbs others or interferes with HMCPL operations and services including but not limited to:
 - Speaking in a loud voice
 - Playing any audio equipment or device that can be heard by others
 - Running, horseplay, or fighting
2. Behavior that annoys, harasses, or threatens another person, including but not restricted to the following:
 - Conveying threats of any kind of physical force or harm
 - Using obscene, abusive, or racially charged language
 - Engaging in sexual misconduct
 - Stalking, staring, or invading personal space
3. Being under the influence or in possession of any intoxicating drug or alcoholic substance on HMCPL grounds
4. Sleeping in, or using as sleeping quarters (Code of the City of Huntsville 1982)
5. Drinking uncovered beverages in HMCPL
6. Using any tobacco products, including electronic smoking devices, inside the HMCPL building or on the grounds
7. Defacing, destroying, or tampering with HMCPL property or equipment
8. Soliciting funds, panhandling, gambling, selling, advertising or petitioning for contributions, or support

9. Using restrooms to bathe, shave, or change clothes where it unreasonably interferes with other patrons use or staff use of the restroom, or involves willful and lewd exposure in violation of ordinances and state law (It is not a violation of this rule for a woman to breastfeed an infant or a person to change a child's diaper.)
10. Interfering with patrons use of the HMCPL through poor personal hygiene
11. Failing to wear shirts and/or shoes
12. Entering HMCPL with animals or vehicles, except as required by persons with disabilities
13. Leaving unattended persons in HMCPL who seek or need personal assistance for other than HMCPL related services, and where staff has a reasonable basis to be concerned for the safety of the unattended person (Examples may include minor children or persons needing supervision because of physical or mental conditions.)
14. Failing to observe Internet use guidelines and policy
15. Entering HMCPL with the intent to cause bodily harm or reasonable apprehension of bodily harm to employees or patrons
16. Violating any City Ordinance or State Statute while on HMCPL property or grounds.

HMCPL reserves the right to search bags, briefcases, etc. for HMCPL materials not properly checked out.

Each person is expected to take full responsibility for his/her personal property. HMCPL is not responsible for personal belongings in HMCPL facilities or on HMCPL property.

Parents may be notified of incidents involving minor children (under the age of 19) that occur in HMCPL facilities or on HMCPL property. Parents may request a copy of the security report. Minors who are repeat offenders may be denied access to HMCPL.

HMCPL security or the supervisor in charge first warns anyone violating these rules at the time of the offense. If the conduct continues the offender will be ordered to leave the premises. Staff members or security officers at their discretion will expel patrons without a warning in situations of serious, threatening, or willfully malicious behavior. Failure to observe these rules may lead to revocation of HMCPL privileges, including the right to visit the buildings and grounds. Anyone wishing to appeal their exclusion may submit an appeal in writing to the Executive Director. Repeat offenders or persons ordered from the premises who do not comply may be subject to arrest and prosecution for trespassing

Approved Date: 7/15/09

Revised Date: 8/17/11

Revised Date: 5/21/14

Revised Date: 10/15/14

Privacy Policy

Draft Update for Board Vote 03-19-24

In accordance with state law, employees of the Huntsville-Madison County Public Library (HMCPL) shall maintain confidentiality concerning library use by any individual patron, including registration and circulation records of that patron and information concerning the use of HMCPL by that patron. Consequently, employees should not make registration and circulation records open for inspection except as provided by Section 41-8-10 and Section 36-12-40 of the Code of Alabama, 1975.

In accordance with the stated Alabama state codes, circulation and registration records access may be made available to parents or guardians of minor children.

Any comment or release of information to the public should be made only upon approval from the Executive Director.

HMCPL Staff Programming Policy

Approved by Library Board 7-19-2023

Draft Update for Board Vote 03-19-24

Programming, a key resource offered by the Huntsville-Madison County Public Library (HMCPL), is integral to achieving the library's mission: **This is the public's library.** *We empower individuals to create their own futures, explore the universe of ideas, and connect with our community and the world.* The HMCPL Library Board delegates development and presentation of programs to the Executive Director.

The Programming Policy guides staff responsible for program development and documents programming guidelines for Huntsville and Madison County residents.

The library upholds principles of intellectual freedom and supports the rights of individuals to read, speak, view, and exchange points of view. In order to provide access to diverse perspectives, the library presents a variety of programs. Topics and speakers are not excluded from library programs because of possible controversy. Sponsorship by the library does not constitute endorsement of program content.

Programming Objectives

Programs offer opportunities to highlight collections, promote other services, and share information and expertise. They are effective vehicles for outreach, allowing the library to forge partnerships with external groups and enhancing the library's stature in the community. Programs support the library's role as a civic gathering place, help make the library a destination, and attract regular and new users of all ages and

backgrounds. Programs are intended to further the mission of the library and are consistent with the library's core values and the Strategic Plan.

Programs should enhance, support, and fulfill the library's strategic goals and objectives.

Scope of Programs

HMCPL presents programs for various age groups, cultures, backgrounds, and interest groups. Programs may target a general audience or be tailored to an age-specific audience.

Types of library programs include, but are not limited to:

- Book discussions
- Storytimes/storytelling
- Family literacy programs
- Author visits/readings
- Artistic and music performances
- Film showings
- Demonstrations and workshops
- Instructional classes/training sessions
- Lectures and presentations
- Exhibits and associated programs
- Community forums
- Library tours and orientations

Program presenters include library staff with relevant skills or expertise, volunteers or staff from co-sponsoring organizations, local or visiting authors and performing artists, local or visiting speakers with recognized credentials or relevant experience and qualified instructors and trainers. The library regards programming as an essential aspect of service to youth. Programs convey excitement about books, reading and research. They aid in social development and help build critical thinking and problem solving skills.

Programs for children and teens foster life-long use of the library.

Programming Guidelines

- Program selection and development are subject to the following guidelines:
- Program priority is based on its potential to reach the goals and objectives set forth by the library's Strategic Plan.
- Program content is appropriate for group presentation.
- Employees are not allowed to implement new activities or programs for minors without first obtaining the Library's consent. Request for new activities or programs should be submitted in writing to the Executive Director or Deputy Director of the Library.
- Space and physical arrangement are safe and conducive to effective program delivery.
- Programs are open to all, including non-residents and non-cardholders; pre-registration may be required; some programs are limited to age-specific audiences.
- Admission to library programs is free; a small fee for materials may be charged.
- Programs are non-commercial; presenters may have a business affiliation, but no solicitation or promotion for business purposes will be permitted.
- Sale of books/CDs/art work by authors/performers/artists is permitted as part of a library program when arranged for in advance.
- The library may co-sponsor programs with entities whose mission and goals are compatible. Co-sponsorship decisions are made on the basis of shared interest, responsibility and benefits.
- Program suggestions from the public and/or unsolicited offers from individuals or organizations to present

programs will be evaluated by the same standards used to select library-initiated programs.

- Programs are held in library facilities when possible and appropriate; meeting room capacities will be observed. Other locations will be considered when the library is not equipped to handle an event or an alternate venue will encourage access or attendance. Library administration must approve program sites outside the library system service area.
- Individuals with disabilities who contact the library up to one week in advance will be accommodated to the best of the library's ability.

Conclusion

Through programming, the library responds to emerging community interests as well as established interests and demand. Expanding areas of knowledge, technological advances, changing social values, and new cultural trends require program planners to keep pace with new developments.

This Programming Policy, as adopted by the library's Board of Directors, will be reviewed by the Executive Director, professional staff and the Library Board at least every five years.

HMCPL COLLECTION DEVELOPMENT POLICY

DRAFT FOR BOARD REVIEW 03-19-2024

Purpose

The Huntsville-Madison County Public Library (HMCPL) works to maintain a useful, well-rounded collection to support the library's mission and meet the needs of residents of the library's service area. This policy exists to guide librarians in selecting materials and to inform the public about the principles guiding collection development decisions.

Our Community

The Huntsville-Madison County community enjoys a unique background and heritage. For the better part of the past century, the Huntsville-Madison County community has been fueled by innovation and technical advancement and has welcomed newcomers from around the world to make our community their home. Consequently, our growing community has become more diverse. The community is highly educated, and this commitment to education has caused HMCPL to lead the state of Alabama in circulation at our local public libraries. Our community is not without its challenges. Many families in our community live in poverty and rely on our library system to provide access to books and other materials in our collection as well as the services we provide.

The HMCPL is a ten-branch system with an extensive outreach department that serves all of Madison County, Alabama. For over 200 years, HMCPL has been dedicated to enriching the educational, recreational, and cultural lives of communities in Madison County through materials, information and programs that foster a lifelong love of learning.

Our Collection

The HMCPL collection includes a wide variety of formats including the following:

- Print consisting of books, documents, magazines, newspapers, pamphlets and maps.

- Audiovisual Media, including videos on DVD and Blu-ray, books on CD and digital audio player, music on compact disc, and streaming audio and video materials. When possible, digital materials are selected in accordance with this policy. However, digital materials may be provided through a content aggregator. As such, the inclusion or exclusion of specific titles in these collections are made by the vendor and may not conform to this policy's guidelines.
- The library also provides wi-fi access to the Internet.
- Other formats include multimedia kits, microforms, educational toys, and selected audiovisual equipment.

Materials may be available in a variety of formats. Factors governing choice of format include anticipated use, ease of access, and availability of technology, if applicable.

Responsibility

HMCPL provides free access to materials in a number of formats (print, media, and electronic) to all patrons. Library users make their own choices as to what they use based on individual interests and concerns. HMCPL supports the right of each family to decide which items are appropriate for use by their children. Responsibility for a child's use of library materials lies with his or her parent or guardian. While individuals may choose for themselves or their children, they may not choose for others.

Selection Guidelines

HMCPL's goal is to provide our diverse community with library materials that reflect a wide range of views, expressions, opinions, and interests. Specific acquisitions may include items that may be unorthodox or unpopular with the majority or controversial in nature. HMCPL's acquisition of these items does not constitute endorsement of their content but rather makes available its expression. Because the library follows accepted principles of intellectual freedom, it will not remove specific titles solely because individuals or groups may find them objectionable.

General criteria for selecting library materials are listed below. An item need not meet all the criteria in order to be acceptable. Criteria include:

- Public demand, interest or need
- Contemporary significance, popular interest or permanent value
- Attention of critics and reviewers
- Prominence, authority and/or competence of author, creator or publisher
- Timeliness of material
- Relation to existing materials in the collection
- Statement of challenging, original, or alternative point of view
- Authenticity of historical, regional, or social setting
- Materials on current or historical matters that represent all points of view regardless of ideological approval.
- Accessibility for multiple users of electronic formats
- Costs

Price, accuracy and timeliness of information are other factors influencing selection. The library does not typically purchase out-of-print material for the collection, and no attempt is made to purchase all the works by particular authors. As a general rule the library will acquire only works of interest to the layperson. The library does not support educational curricula through the purchase of textbooks. Borrowing materials from other libraries through interlibrary loan is another option available to customers for older or unique materials.

The library welcomes suggestions from the public for materials to purchase. Purchase of such requests is dependent on whether the desired item meets general selection guidelines established here.

Gifts

HMCPL welcomes donations to enhance the collection. Donated items become the property of the library. All donations to the library are accepted on the condition that they may be retained and added to the collections or disposed of at its sole discretion, in accordance with this policy. Monetary donations intended for use in purchasing materials may be accompanied by a

suggested subject area, but specific selection decisions will be made in accordance with this policy.

Placement of Materials

Materials are initially placed in the collection based on publisher recommendation and regional library practice. HMCPL staff may adjust placement of materials based on suitability of subject and style for the intended audience.

Withdrawal of Materials

Materials that are worn, damaged, outdated, duplicated, or no longer used may be removed from the collection. Materials withdrawn from the collection in this manner will be disposed of at the library's discretion.

Statements of Concern

Should a patron of HMCPL take issue with the inclusion of a specific title in the library collection, they are encouraged to contact the library director to arrange to discuss these concerns. Should that discussion prove unfeasible or fail to address the patron's concerns, they may complete and submit a "Statement of Concern about Library Resources" form which will be supplied by the Executive Director. For further details, please see the Statements of Concern policy.

Display and Exhibit Policy

DRAFT FOR BOARD REVIEW 03-19-2024

Purpose

The Huntsville-Madison County Public Library (HMCPL) will offer displays and exhibits that appeal to a range of ages, interests, and informational needs of the Huntsville-Madison County community. Displays and exhibit materials will be based on the suitability of the subject and style for the intended audience. Library-initiated displays and exhibits should not exclude topics, books, media, and other resources solely because they may be considered controversial. Acceptance of a display or exhibit topic by the Library does not constitute an endorsement by HMCPL of the content of the display or exhibit, or of the views expressed in the materials on display.

The Executive Director holds the final responsibility for the display of library materials, but employees throughout the library share day-to-day responsibility. Library staff uses the following criteria in making decisions about display topics, materials, and accompanying resources:

- Community needs and interest
- Availability of display space
- Historical, cultural, or educational significance
- Connection to other community or national programs, exhibitions, or events
- Relation to library collections, resources, exhibits, and programs
- The HMCPL may partner with other community agencies, organizations, educational institutions, or

individuals to develop and present co-sponsored displays and exhibits.

Statements of Concern

Should a patron of HMCPL take issue with the inclusion of a specific item in a display, they are encouraged to contact the library director to arrange to discuss these concerns. Should that discussion prove unfeasible or fail to address the patron's concerns, they may complete and submit a "Statement of Concern about Library Resources" form which will be supplied by the Executive Director. For further details, please see the Statements of Concern policy.

Distribution of Free Non-library Materials

HMCPL has a limited amount of space available for the distribution of free literature and displays. Only materials for non-profit organizations engaged in educational, cultural, intellectual, or charitable activities in the community may be displayed. HMCPL does not endorse the activities and information contained in these non-library displays and promotional materials.

Guidelines for the display of nonprofit organization materials and information:

- Materials must be approved by the Library Department or Branch Manager where the display will be located.
- Political campaign advertising and notices advocating or promoting partisan political issues will not be allowed.
- Materials will be displayed for limited periods of time only. Items will be removed at the discretion of the library staff.

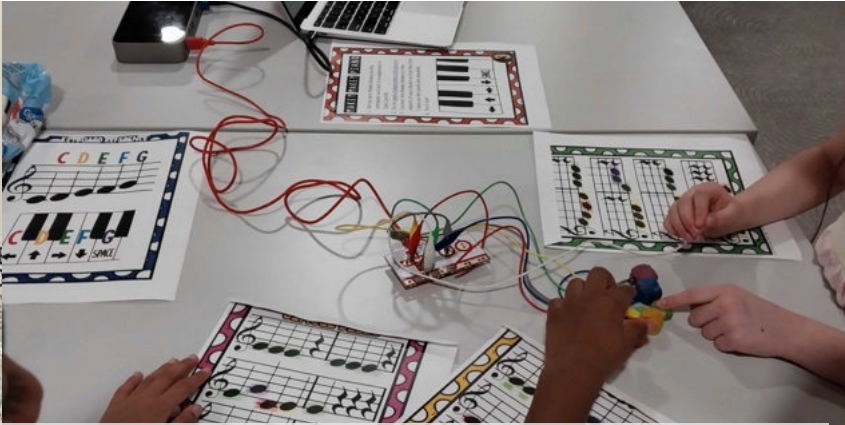
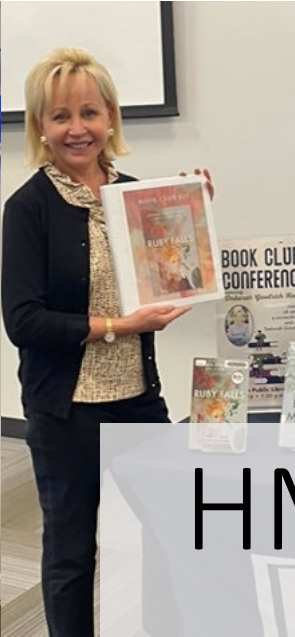
- HMCPL reserves the right to establish time, place, and manner restrictions for the display of materials. The HMCPL also reserves the right to restrict the geographic area from which materials will be accepted and to determine the frequency with which material may be posted for the same group.

Display Case and Exhibit Policy

Some locations of HMCPL have display cases and/or exhibit space available for limited use by the public. As an educational and cultural institution, HMCPL will display and exhibit artwork or information of interest and enlightenment to the library community in order to further the following purposes:

- To increase awareness of the library's resources, including but not limited to library collections, services, events, and activities.
- To fulfill the library's mission to empower individuals to create their own futures, explore the universe of ideas, and connect with our community and the world.
- To highlight eligible non-profit organizations, including the Friends of the Library or Huntsville Madison-County Library Foundation, governmental agencies (groups sponsored by a city, county, state, or federal agency), and individuals engaged in intellectual, charitable, civic, cultural, educational, or recreational activities in Huntsville, Madison and/or Madison County.
- The cases may not be used for exhibits that are commercial in nature, promote a specific religious concept, encourage partisan politics, or demean groups or individuals.

For additional information about reserving display cases or exhibit space, request information at the specific branch of interest.

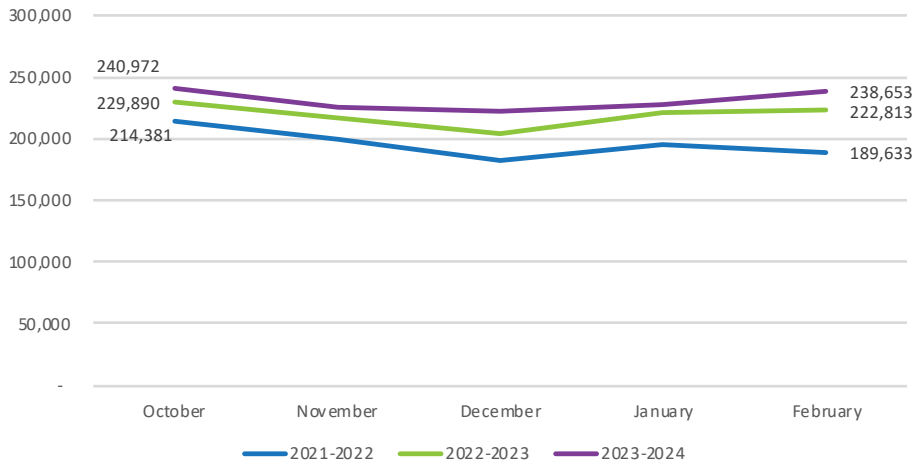


HMCPL Statistics

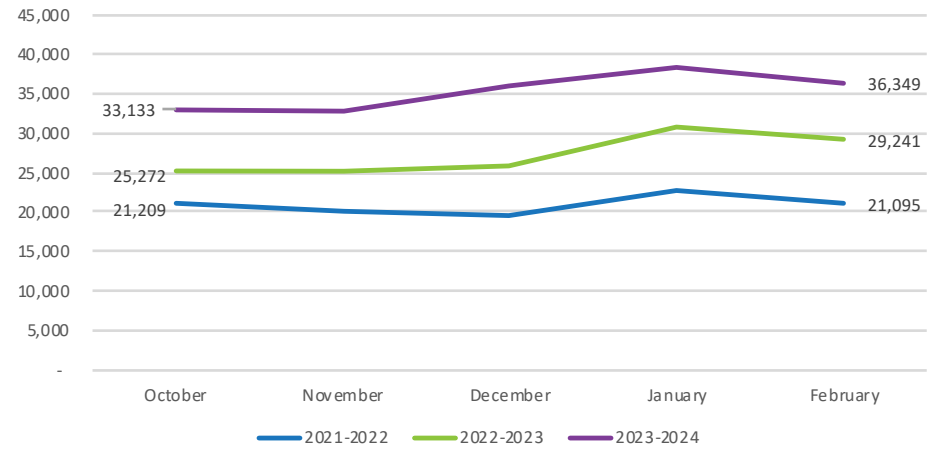
January/February 2024



Systemwide Circulation - FY 2022 - FY 2024



Downloadables - FY 2022 - FY 2024



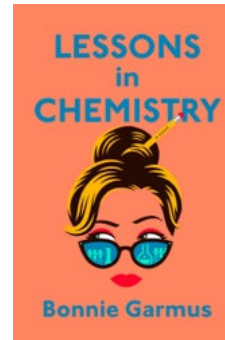
Circulation By Branch FY 2024

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

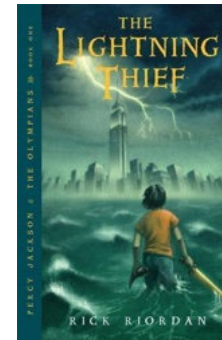


Books We Loved in January and February

Top circulating adult book (print):
Lessons in Chemistry, by Bonnie Garmus
87 Checkouts

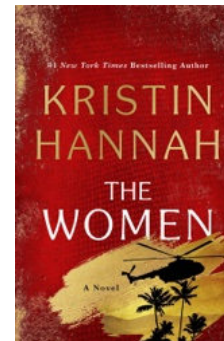


Top circulating YA book (print):
The Lightning Thief, by Rick Riordan
99 Checkouts

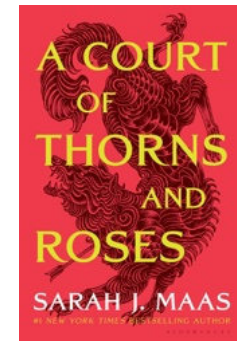


Top circulating juvenile book (print):
Don't Let the Pigeon Drive the Bus, by Mo Willems
105 Checkouts

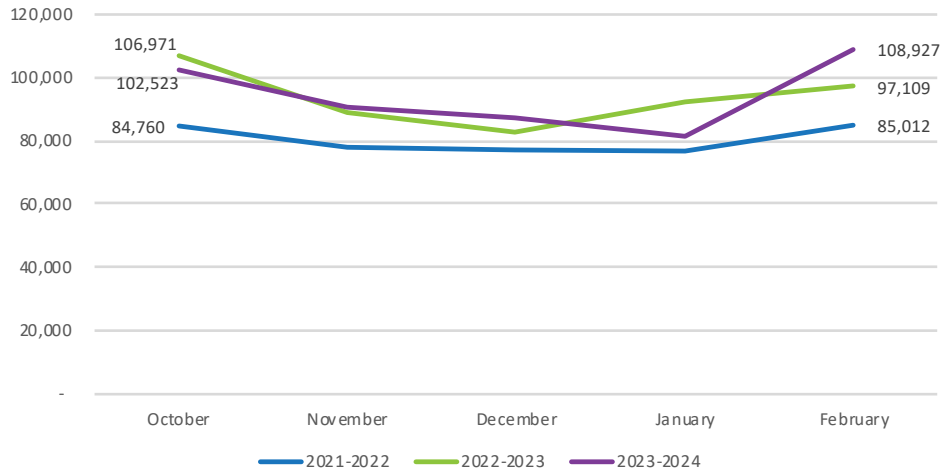
Highest demand book (print):
The Women, by Kristin Hannah
194 holds



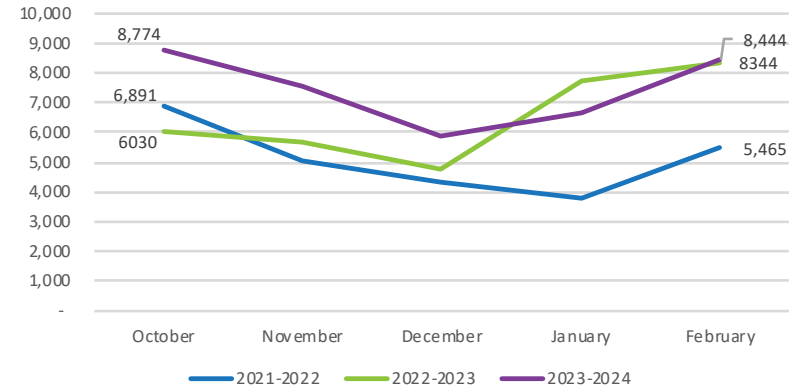
Top circulating book (digital):
A Court of Thorns and Roses, by Sarah J. Maas
202 Checkouts



Library Visitors - FY 2022 - FY 2024



Program Attendance - FY 2022 - FY 2024



Highest attended program:
 Mother Goose Storytime at South Huntsville
 173 Attendees

Visitors by Branch - FY 2024



February 2024 HMCPL Statistics

Systemwide Circulation				
	FY2022	FY2023	FY2024	% +/-
October	214,381	229,890	240,972	4.82%
November	200,100	216,726	225,955	4.26%
December	182,521	204,267	222,394	8.87%
January	194,484	221,404	228,175	3.06%
February	189,633	222,813	238,653	7.11%
March	216,632	243,603		
April	202,221	226,808		
May	213,161	234,908		
June	249,986	260,341		
July	260,475	273,639		
August	253,170	263,583		
September	231,817	244,473		
Year	2,608,581	2,842,455	1,156,149	

Systemwide totals include downloadables.

hmcpl.org				
	FY2022	FY2023	FY2024	% +/-
October	136,150	167,241	980,175	486.09%
November	120,147	378,277	571,206	51.00%
December	115,166	402,487	1,375,626	241.78%
January	136,458	452,723	762,577	68.44%
February	122,427	896,224	1,106,513	23.46%
March	128,900	948,515		
April	125,257	614,184		
May	131,567	675,837		
June	135,165	768,632		
July	138,450	350,479		
August	139,402	48,518		
September	128,289	212,672		
Year	1,557,378	5,915,789	4,796,097	

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

*Debuted new catalog on October 25, 2022
*August 2023 missing public catalog numbers.

Downloadables				
	FY2022	FY2023	FY2024	% +/-
October	21,209	25,272	33,133	31.11%
November	20,272	25,337	32,852	29.66%
December	19,619	26,010	36,014	38.46%
January	22,805	30,848	38,408	24.51%
February	21,095	29,241	36,349	24.31%
March	21,899	30,849		
April	21,335	30,127		
May	25,533	32,759		
June	24,279	32,138		
July	25,084	33,495		
August	25,641	34,718		
September	23,865	33,450		
Year	272,636	364,244	176,756	

*Downloadables include digital media from Hoopla, Freegal, Overdrive, Freeding, Blast, Kanopy, & Gutenberg
*Freegal Music was discontinued at the end of February 2021
*Blast went live on August 31, 2021
*Kanopy went live on October 1, 2021
*Freeding was discontinued at the end of May 2022

Music Downloadables				
	FY2022	FY2023	FY2024	% +/-
October	1,210	594	544	-8.42%
November	664	680	546	-19.71%
December	666	1,235	3,722	201.38%
January	1,023	786	1,522	93.64%
February	958	1,042	1,094	4.99%
March	760	694		
April	830	712		
May	2,455	1,166		
June	1,170	579		
July	703	560		
August	753	580		
September	710	1,059		
Year	11,902	9,687	7,428	

*Music Downloadables includes Freegal, Blast, and Hoopla (music)
*Freegal Music was discontinued at the end of February 2021
*Blast went live on August 31, 2021

Wi-Fi # of Logins				
	FY2022	FY2023	FY2024	% +/-
October	18,969	17,940	18,432	2.74%
November	15,534	15,806	16,301	3.13%
December	14,112	13,375	15,031	12.38%
January	13,786	16,035	13,109	-18.25%
February	14,857	17,271	24,324	40.84%
March	16,421	19,318		
April	18,013	18,157		
May	17,528	18,119		
June	17,109	18,944		
July	17,639	17,661		
August	18,755	20,385		
September	18,365	18,468		
Year	201,088	211,479	87,197	

*In May 2021, wireless access points were upgraded, with different statistical reporting. IT adjusted reporting measures in order to accurately capture statistics.

Public Computer Use				
	FY2022	FY2023	FY2024	% +/-
October	4,472	5,959	6,201	4.06%
November	4,280	4,629	5,294	14.37%
December	4,143	4,577	4,912	7.32%
January	4,572	5,948	4,590	-22.83%
February	4,859	6,058	6,585	8.70%
March	5,340	6,717		
April	5,168	5,931		
May	5,152	5,979		
June	5,695	6,601		
July	6,109	6,365		
August	6,292	6,876		
September	5,730	6,153		
Year	61,812	71,793	27,582	

Reference Questions				
	FY2022	FY2023	FY2024	% +/-
October	10,544	7,974	10,066	26.24%
November	11,271	7,668	8,870	15.68%
December	12,256	7,981	9,628	20.64%
January	14,577	9,748	10,396	6.65%
February	14,685	8,667	10,387	19.85%
March	19,154	10,167		
April	15,091	9,934		
May	17,420	14,886		
June	15,365	11,876		
July	12,546	9,871		
August	10,919	9,920		
September	9,180	9,554		
Year	163,008	118,246	49,347	

Online Database Use				
	FY2022	FY2023	FY2024	% +/-
October	54,881	29,776	32,487	9.10%
November	53,773	23,160	34,795	50.24%
December	46,401	25,602	35,511	38.70%
January	79,623	45,512	29,284	-35.66%
February	55,259	70,713	40,203	-43.15%
March	97,819	37,509		
April	35,184	25,823		
May	34,773	21,893		
June	31,045	448,651		
July	20,064	18,950		
August	28,991	36,955		
September	50,014	40,536		
Year	587,827	825,080	172,280	

*Statistical definitions were adjusted to be more accurate in FY2021.
*December 2023 missing numbers from Britannica.

Curbside Transactions				
	FY2022	FY2023	FY2024	% +/-
October	228	89	22	-75.28%
November	206	87	21	-75.86%
December	173	60	15	-75.00%
January	301	63	15	-76.19%
February	201	35	8	-77.14%
March	136	31		
April	131	20		
May	140	35		
June	123	23		
July	125	7		
August	83	14		
September	93	24		
Year	1,940	488	81	

*HMCPL started formally tracking curbside interactions mid-January 2021.
The Curbside Service began in May 2020

Program Attendance				
	FY2022	FY2023	FY2024	% +/-
October	6,891	6,030	8,774	45.51%
November	5,061	5,712	7,545	32.09%
December	4,321	4,762	5,875	23.37%
January	3,787	7,691	6,688	-13.04%
February	5,465	8,344	8,444	1.20%
March	8,045	10,947		
April	7,101	8,363		
May	4,005	8,713		
June	11,893	14,146		
July	8,053	10,320		
August	7,962	6,075		
September	6,201	8,624		
Year	78,785	99,727	37,326	

*New reporting parameters from APLS affect June 2021 forward. The new numbers do not include passive programs.
*October 2022 attendance is incomplete due to software errors.

Cavalry Hill Circulation				
	FY2022	FY2023	FY2024	% +/-
October	798	637	574	-9.89%
November	535	509	556	9.23%
December	601	558	445	-20.25%
January	534	554	487	-12.09%
February	664	525	479	-8.76%
March	677	369		
April	484	441		
May	465	428		
June	609	748		
July	798	849		
August	616	738		
September	555	700		
Year	7,336	7,056	2,541	

Cove Holds Locker Circulation				
	FY2022	FY2023	FY2024	% +/-
October	-	240	797	232.08%
November	-	561	716	27.63%
December	-	585	756	29.23%
January	-	667	972	45.73%
February	-	875	1,164	33.03%
March	-	928		
April	-	732		
May	-	647		
June	-	661		
July	-	758		
August	-	1,001		
September	-	938		
Year			4,405	

*Cove Holds Locker Opened October 7, 2022

Downtown Circulation				
	FY2022	FY2023	FY2024	% +/-
October	33,272	37,867	36,729	-3.01%
November	28,553	34,603	34,489	-0.33%
December	28,965	33,024	33,948	2.80%
January	31,067	34,160	32,793	-4.00%
February	30,984	34,810	36,142	3.83%
March	38,079	38,446		
April	33,131	35,205		
May	32,724	36,252		
June	39,592	39,876		
July	42,648	43,761		
August	41,199	40,062		
September	37,093	36,066		
Year	417,307	444,132	174,101	

*Downtown had a power failure and was closed October 5-13, 2021

Gurley Circulation				
	FY2022	FY2023	FY2024	% +/-
October	5,006	5,042	6,514	29.19%
November	4,746	5,084	6,894	35.60%
December	4,733	4,348	7,474	71.90%
January	4,910	3,992	4,206	5.36%
February	4,519	4,129	4,623	11.96%
March	5,169	4,520		
April	5,615	3,962		
May	5,099	5,416		
June	5,372	4,897		
July	5,355	4,868		
August	5,236	6,569		
September	5,053	6,298		
Year	60,813	59,125	29,711	

Hazel Green Circulation				
	FY2022	FY2023	FY2024	% +/-
October	6,326	7,693	9,130	18.68%
November	5,697	7,366	7,907	7.34%
December	5,319	7,068	7,884	11.54%
January	5,181	8,259	7,512	-9.04%
February	5,388	8,735	7,974	-8.71%
March	6,447	9,005		
April	6,152	8,532		
May	5,938	8,617		
June	8,504	9,971		
July	8,359	10,397		
August	7,682	10,221		
September	7,540	9,071		
Year	78,533	104,935	40,407	

Madison Circulation				
	FY2022	FY2023	FY2024	% +/-
October	62,070	66,131	66,672	0.82%
November	55,162	60,949	59,189	-2.89%
December	51,311	57,371	57,796	0.74%
January	54,755	60,682	60,209	-0.78%
February	53,829	61,005	63,796	4.58%
March	61,577	68,389		
April	59,357	63,255		
May	59,517	64,320		
June	76,272	73,247		
July	77,630	78,112		
August	72,913	73,138		
September	67,241	67,382		
Year	751,634	793,981	307,662	

Monrovia Circulation				
	FY2022	FY2023	FY2024	% +/-
October	12,554	14,825	14,423	-2.71%
November	11,802	13,458	13,702	1.81%
December	10,845	12,175	12,959	6.44%
January	11,073	13,498	13,546	0.36%
February	10,966	13,647	14,343	5.10%
March	13,371	15,062		
April	12,905	14,099		
May	12,197	14,407		
June	15,454	15,289		
July	15,544	16,031		
August	15,536	15,932		
September	14,660	14,860		
Year	156,907	173,283	68,973	

New Hope Circulation				
	FY2022	FY2023	FY2024	% +/-
October	1,346	-	1,904	
November	146	277	1,952	
December	-	950	1,941	104.32%
January	-	1,338	1,880	40.51%
February	-	1,594	2,021	26.79%
March	-	1,684		
April	-	1,482		
May	-	2,134		
June	-	2,129		
July	-	2,438		
August	-	2,037		
September	-	1,756		
Year	1,492	17,819	9,698	

*New Hope closed to the public September 30, 2021. Statistics following this are renewals.
 *New Hope circulation incomplete November 2022-June 2023. Self checkouts were not counted.

North Huntsville Circulation				
	FY2022	FY2023	FY2024	% +/-
October	12,570	12,175	11,629	-4.48%
November	10,525	10,583	10,253	-3.12%
December	10,101	9,911	9,017	-9.02%
January	9,472	10,194	8,593	-15.71%
February	9,080	11,083	9,410	-15.10%
March	10,019	11,718		
April	9,639	11,167		
May	9,961	10,979		
June	11,953	12,780		
July	12,372	12,017		
August	12,025	11,349		
September	11,502	11,439		
Year	129,219	135,395	48,902	

North Huntsville opened April 5, 2021. Statistics prior to this are renewals.

Outreach Circulation				
	FY2022	FY2023	FY2024	% +/-
October	465	1,317	496	-62.34%
November	4,340	3,120	2,447	-21.57%
December	693	2,737	326	-88.09%
January	3,095	4,134	2,749	-33.50%
February	1,878	2,120	986	-53.49%
March	1,480	2,418		
April	519	1,499		
May	891	760		
June	1,294	1,743		
July	683	679		
August	1,667	2,434		
September	3,521	2,204		
Year	20,526	25,165	7,004	

South Huntsville Circulation				
	FY2022	FY2023	FY2024	% +/-
October	57,753	56,999	57,571	1.00%
November	57,424	53,535	53,693	0.30%
December	49,481	48,412	52,450	8.34%
January	50,783	52,037	55,579	6.81%
February	50,469	53,892	59,855	11.06%
March	57,360	58,787		
April	52,420	55,093		
May	51,715	56,840		
June	65,477	64,769		
July	70,660	68,263		
August	69,545	63,703		
September	59,690	58,751		
Year	6155	691,081	279,148	

*South Huntsville opened September 28, 2021.

Triana Circulation				
	FY2022	FY2023	FY2024	% +/-
October	1,012	1,692	1,400	-17.26%
November	898	1,344	1,305	-2.90%
December	852	1,118	1,384	23.79%
January	809	1,041	1,241	19.21%
February	760	1,157	1,511	30.60%
March	553	1,428		
April	664	1,214		
May	682	1,349		
June	1,180	2,093		
July	1,342	1,971		
August	1,110	1,681		
September	1,097	1,558		
Year	10,959	17,646	6,841	

Number of Library Visitors by Branch									
	Cavalry Hill			Downtown			Gurley		
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
October	1,083	1,787	1,827	15,955	28,782	26,454	910	1,232	1,417
November	1,027	1,496	1,755	19,810	21,575	21,831	697	710	681
December	1,212	1,689	1,852	20,429	20,038	20,051	329	1,054	627
January	850	1,929	1,343	20,779	23,800	19,544	1,545	1,034	922
February	1,234	1,660	1,904	22,193	24,645	26,254	1,003	1,167	1,022
March	1,638	1,854		26,435	26,518		1,699	1,397	
April	1,428	1,538		25,019	24,541		1,257	1,442	
May	1,395	1,722		24,979	27,158		1,304	1,221	
June	1,930	2,228		28,151	27,725		1,665	1,557	
July	1,961	1,807		28,698	26,679		1,523	1,578	
August	1,618	1,964		27,150	28,778		1,466	1,690	
September	1,541	1,654		25,453	26,087		1,246	1,392	
Year	16,917	21,328	8,681	285,051	306,326	114,134	14,644	15,474	4,669

	Hazel Green			Madison			Monrovia		
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
October	2,577	2,806	2,271	18,387	23,514	20,358	3,174	3,322	4,223
November	2,303	2,608	2,958	15,105	19,973	16,753	2,795	3,332	3,672
December	2,348	2,538	2,093	15,027	16,940	16,030	2,943	3,034	3,440
January	1,916	3,039	2,177	15,800	17,214	15,642	3,665	3,809	3,587
February	2,262	2,900	2,690	18,281	18,724	21,868	3,190	3,899	4,253
March	2,863	2,916		20,140	22,509		3,538	4,478	
April	2,800	2,606		19,097	19,933		3,329	3,927	
May	2,751	2,810		21,855	23,022		3,460	4,663	
June	3,800	3,230		27,736	23,805		4,716	5,023	
July	3,100	2,609		25,470	22,371		4,037	4,275	
August	3,093	2,762		26,934	24,679		4,032	4,753	
September	2,719	2,422		24,495	19,823		2,990	4,362	
Year	32,532	33,246	12,189	248,327	252,507	90,651	41,869	48,877	19,175

*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		
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
October	135	-	1,171	10,091	13,394	12,287	30,994	29,164	30,915
November	-	1,097	982	7,890	10,006	11,465	27,323	25,699	29,385
December	-	920	901	7,827	8,989	10,546	25,155	25,740	29,789
January	-	894	877	6,883	10,902	7,864	24,300	29,030	28,769
February	-	995	1,077	8,193	12,769	12,676	27,573	30,164	35,116
March	-	1,189		10,009	14,581		30,850	33,716	
April	-	1,166		9,964	15,264		28,006	30,971	
May	-	1,077		10,458	13,850		27,792	31,638	
June	-	1,337		11,921	14,423		33,779	35,733	
July	-	1,189		10,527	11,532		33,506	33,533	
August	-	1,123		12,518	12,923		35,273	35,753	
September	-	1,091		12,085	12,929		30,069	33,717	
Year	135	12,078	5,008	118,366	151,562	54,838	354,620	374,858	153,974

*South Huntsville branch opened September 28, 2021. People counters began September 29.

*New Hope closed September 30, 2021

	Triana		
	FY2022	FY2023	FY2024
October	1,454	2,970	1,600
November	1,024	2,583	898
December	1,312	1,817	1,555
January	1,082	983	719
February	1,083	186	2,067
March	1,448	3,001	
April	1,298	2,976	
May	1,359	2,680	
June	2,158	3,983	
July	2,810	4,316	
August	2,455	3,098	
September	2,795	2,535	
Year	20,278	31,128	6,839

*Triana's people counter malfunctioned in February 2023

*Triana's people counter malfunctioned in November 2023

	Total Number of Library Visitors-HMCPL		
	FY2022	FY2023	FY2024
October	84,760	106,971	102,523
November	77,974	89,079	90,380
December	76,852	82,759	86,884
January	76,820	92,634	81,444
February	85,012	97,109	108,927
March	98,620	112,159	0
April	92,198	104,364	0
May	95,353	109,841	0
June	115,856	119,044	0
July	111,632	109,889	0
August	114,539	117,523	0
September	103,393	106,012	0
Year	1,133,009	1,247,384	470,158

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

Hotspot Circulation										
	Cavalry Hill			Downtown			Gurley			
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	
October	8	6	3	93	97	16	53	24	3	3
November	8	8	3	100	99	15	35	22	3	3
December	18	9	4	218	59	10	33	16	2	2
January	11	10	1	144	53	4	38	20	3	3
February	23	4	3	245	82	8	35	11	1	1
March	8	9		109	69		37	16		
April	18	11		211	59		25	12		
May	13	14		102	37		20	13		
June	20	6		98	43		37	12		
July	8	7		120	120		36	1		
August	12	4		83	4		23	1		
September	9	2		52	11		14	1		
Year	156	90	14	1,575	733	53	386	149	12	12

*All hotspots were checked in and back out from the Downtown branch during the July 2023 hotspot transition.

	Hazel Green			Madison			Monrovia			
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	
October	76	30	7	46	34	6	36	17	5	5
November	70	30	3	63	34	6	22	18	3	3
December	77	24	6	66	31	6	43	16	7	7
January	51	19	4	40	28	6	31	19	1	1
February	46	6	4	86	19	4	23	12	3	3
March	83	14		28	31		45	16		
April	46	12		48	18		32	15		
May	49	12		44	22		16	17		
June	57	10		23	19		47	10		
July	83	6		45	11		28	4		
August	48	2		33	6		31	3		
September	22	1		9	3		11	4		
Year	708	166	24	531	256	28	365	151	19	19

	New Hope			North Huntsville			South Huntsville			
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	
October	0	0	4	87	29	5	27	25	7	7
November	0	3	6	46	24	8	33	21	6	6
December	0	8	3	67	26	6	54	19	3	3
January	0	8	5	41	23	3	32	18	4	4
February	0	9	3	46	6	1	27	15	3	3
March	0	8		45	11		70	19		
April	0	6		21	14		44	18		
May	0	8		21	19		35	20		
June	0	7		46	17		40	17		
July	0	1		87	3		48	5		
August	0	0		27	0		30	0		
September	0	2		12	5		8	4		
Year	0	60	21	546	177	23	448	181	23	23

	Triana		
	FY2022	FY2023	FY2024
October	1	4	3
November	0	6	1
December	1	4	0
January	4	4	0
February	4	3	1
March	4	3	
April	0	6	
May	3	5	
June	0	3	
July	4	2	
August	1	0	
September	0	2	
Year	22	42	5

	Total Hotspot Circulation-HMCPL		
	FY2022	FY2023	FY2024
October	427	266	59
November	377	265	54
December	577	212	47
January	392	202	31
February	535	167	31
March	429	196	0
April	445	171	0
May	303	167	0
June	368	144	0
July	459	160	0
August	288	20	0
September	137	35	0
Year	4,737	2,005	222

*In December 2021, the allowable checkout period for hotspots increased to 6 months.

*Removed hotspot rental fee October 2022

*Hotspots checked out in July 2023 received extended due dates

Devices in Circulation as of	3/1/24	25
Devices on Hold as of	3/1/24	103