

**CITY OF ST. LOUIS MUNICIPAL LIBRARY DISTRICT  
(ST. LOUIS PUBLIC LIBRARY)**

**STATEMENT OF NET ASSETS  
September 30, 2012**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit The Library Foundation
<b>Assets</b>				
Cash and cash equivalents	\$ 9,263,543	\$ 392,065	\$ 9,655,608	\$ 988,332
Investments	20,022,605	—	20,022,605	4,370,524
Receivables:				
Taxes	387,363	—	387,363	—
Grants	63,131	—	63,131	—
Interest	35,877	—	35,877	4,074
Other	413,007	12,977	425,984	79,887
Component unit	11,701	—	11,701	—
Internal balances	352,242	(352,242)	—	—
Prepaid items	96,021	—	96,021	5,500
Deferred costs, net	1,085,314	289,490	1,374,804	—
Other assets	2,740	—	2,740	—
Notes receivable	8,800,000	—	8,800,000	—
Pledges receivable	—	—	—	5,270,552
Capital assets:				
Non-depreciable	60,792,246	672,500	61,464,746	—
Depreciable, net of accumulated depreciation	26,940,958	11,448,655	38,389,613	—
<b>Total Assets</b>	<b>128,266,748</b>	<b>12,463,445</b>	<b>140,730,193</b>	<b>10,718,869</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	2,943,835	—	2,943,835	7,093
Retainage payable	988,465	—	988,465	—
Accrued salaries and wages	194,051	—	194,051	7,215
Accrued interest payable	81,875	—	81,875	—
Deferred revenue	98,766	—	98,766	—
Payable to primary government	—	—	—	11,701
Long-term liabilities:				
Due within one year	1,421,107	—	1,421,107	—
Due in more than one year	54,262,472	12,740,000	67,002,472	—
<b>Total Liabilities</b>	<b>59,990,571</b>	<b>12,740,000</b>	<b>72,730,571</b>	<b>26,009</b>
<b>Net Assets</b>				
Investment in capital assets, net of related debt	43,672,817	(618,845)	43,053,972	—
Restricted for:				
Debt service	5,151,845	—	5,151,845	—
Other purposes	38,800	—	38,800	5,058,206
Unrestricted	19,412,715	342,290	19,755,005	5,634,654
<b>Total Net Assets</b>	<b>\$ 68,276,177</b>	<b>\$ (276,555)</b>	<b>\$ 67,999,622</b>	<b>\$ 10,692,860</b>

See the accompanying notes to basic financial statements.

**CITY OF ST. LOUIS MUNICIPAL LIBRARY DISTRICT  
(ST. LOUIS PUBLIC LIBRARY)**

**STATEMENT OF ACTIVITIES  
For The Year Ended September 30, 2012**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit The Library Foundation
<b>Program Expenses:</b>				
Compensation and benefits	\$ 12,984,055	\$ —	\$ 12,984,055	\$ 371,008
Operations and maintenance	5,749,243	430,233	6,179,476	530,281
Depreciation and amortization	3,199,474	410,282	3,609,756	—
Interest	2,121,066	191,100	2,312,166	—
Distributions to Library	—	—	—	2,780,663
<b>Total Program Expenses</b>	<b>24,053,838</b>	<b>1,031,615</b>	<b>25,085,453</b>	<b>3,681,962</b>
<b>Program Revenues:</b>				
Charges for services	239,993	1,158,126	1,398,119	227,313
Operating grants and contributions	343,435	—	343,435	603,283
Capital grants and contributions	2,780,663	—	2,780,663	1,864,903
<b>Total Program Revenues</b>	<b>3,364,091</b>	<b>1,158,126</b>	<b>4,522,217</b>	<b>2,695,499</b>
<b>Net Program (Expense) Revenue</b>	<b>(20,689,747)</b>	<b>126,511</b>	<b>(20,563,236)</b>	<b>(986,453)</b>
<b>General Revenues:</b>				
Property taxes	23,495,307	—	23,495,307	—
Investment earnings	137,178	—	137,178	642,851
Miscellaneous	423,865	—	423,865	6,595
<b>Total General Revenues</b>	<b>24,056,350</b>	<b>—</b>	<b>24,056,350</b>	<b>649,446</b>
<b>Change In Net Assets</b>	<b>3,366,603</b>	<b>126,511</b>	<b>3,493,114</b>	<b>(337,007)</b>
<b>Net Assets - Beginning Of The Year</b>	<b>64,909,574</b>	<b>(403,066)</b>	<b>64,506,508</b>	<b>11,029,867</b>
<b>Net Assets - End Of The Year</b>	<b>\$ 68,276,177</b>	<b>\$ (276,555)</b>	<b>\$ 67,999,622</b>	<b>\$ 10,692,860</b>

See the accompanying notes to basic financial statements.