

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

**STATEMENT OF NET POSITION  
September 30, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	The Library Foundation
<b>Assets</b>				
Cash and cash equivalents	\$ 12,110,166	\$ 588,248	\$ 12,698,414	\$ 138,289
Investments	11,843,743	—	11,843,743	5,220,784
Receivables:				
Taxes	359,719	—	359,719	—
Grants	103,801	—	103,801	—
Interest	33,760	—	33,760	3,801
Other	276,703	4,027	280,730	10,000
Component unit	132,894	—	132,894	—
Internal balances	80,412	(80,412)	—	—
Prepaid items	82,360	—	82,360	—
Deferred costs, net	1,031,533	214,730	1,246,263	—
Other assets	1,920	—	1,920	—
Notes receivable	8,800,000	—	8,800,000	—
Pledges receivable	—	—	—	3,559,880
Capital assets:				
Non-depreciable	1,946,523	672,500	2,619,023	—
Depreciable, net of accumulated depreciation	86,136,545	11,113,280	97,249,825	—
<b>Total Assets</b>	<b>122,940,079</b>	<b>12,512,373</b>	<b>135,452,452</b>	<b>8,932,754</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	1,031,426	—	1,031,426	2,983
Accrued salaries and wages	279,227	—	279,227	7,830
Accrued interest payable	84,057	—	84,057	—
Unearned revenue	96,959	—	96,959	—
Payable to primary government	—	—	—	132,894
Long-term liabilities:				
Due within one year	1,548,381	—	1,548,381	—
Due in more than one year	50,396,415	12,740,000	63,136,415	—
<b>Total Liabilities</b>	<b>53,436,465</b>	<b>12,740,000</b>	<b>66,176,465</b>	<b>143,707</b>
<b>Net Position</b>				
Net investment in capital assets	39,370,017	(954,220)	38,415,797	—
Restricted for:				
Debt service	6,133,229	—	6,133,229	—
Other purposes	38,800	—	38,800	3,860,711
Unrestricted	23,961,568	726,593	24,688,161	4,928,336
<b>Total Net Position</b>	<b>\$ 69,503,614</b>	<b>\$ (227,627)</b>	<b>\$ 69,275,987</b>	<b>\$ 8,789,047</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, 2013**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit The Library Foundation
<b>Program Expenses:</b>				
Compensation and benefits	\$ 14,459,018	\$ —	\$ 14,459,018	\$ 362,803
Operations and maintenance	5,544,300	529,843	6,074,143	669,694
Depreciation and amortization	7,525,975	410,135	7,936,110	—
Interest	2,080,703	191,100	2,271,803	—
Distributions to Library	—	—	—	4,045,877
<b>Total Program Expenses</b>	<b>29,609,996</b>	<b>1,131,078</b>	<b>30,741,074</b>	<b>5,078,374</b>
<b>Program Revenues:</b>				
Charges for services	250,235	1,180,006	1,430,241	249,540
Operating grants and contributions	334,553	—	334,553	176,689
Capital grants and contributions	4,045,877	—	4,045,877	2,229,809
<b>Total Program Revenues</b>	<b>4,630,665</b>	<b>1,180,006</b>	<b>5,810,671</b>	<b>2,656,038</b>
<b>Net Program (Expense) Revenue</b>	<b>(24,979,331)</b>	<b>48,928</b>	<b>(24,930,403)</b>	<b>(2,422,336)</b>
<b>General Revenues:</b>				
Property taxes	25,749,330	—	25,749,330	—
Investment earnings	127,599	—	127,599	516,080
Miscellaneous	329,839	—	329,839	2,443
<b>Total General Revenues</b>	<b>26,206,768</b>	<b>—</b>	<b>26,206,768</b>	<b>518,523</b>
<b>Change In Net Position</b>	<b>1,227,437</b>	<b>48,928</b>	<b>1,276,365</b>	<b>(1,903,813)</b>
<b>Net Position - Beginning Of The Year</b>	<b>68,276,177</b>	<b>(276,555)</b>	<b>67,999,622</b>	<b>10,692,860</b>
<b>Net Position - End Of The Year</b>	<b>\$ 69,503,614</b>	<b>\$ (227,627)</b>	<b>\$ 69,275,987</b>	<b>\$ 8,789,047</b>

See the accompanying notes to basic financial statements.