

CITY OF ST. LOUIS MUNICIPAL LIBRARY DISTRICT (ST. LOUIS PUBLIC LIBRARY)		
STATEMENT OF NET POSITION September 30, 2024		
	Primary Government Governmental Activities	Component Unit The Library Foundation
Assets		
Cash and cash equivalents	\$ 3,350,322	\$ 68,826
Investments	34,690,831	9,968,233
Receivables:		
Taxes	299,101	—
Grants	108,156	—
Interest	208,757	7,203
Other	962,373	—
Component Unit	305,526	—
Prepaid items	160,429	—
Pledges receivable	—	81,000
Capital assets:		
Non-depreciable	5,433,664	—
Depreciable, net of accumulated depreciation	62,649,481	—
Right-to-use assets -		
Leases. net of accumulated amortization	254,777	—
Total Assets	108,423,417	10,125,262
Deferred Outflows Of Resources		
Pension contributions	2,395,978	—
Difference between expected and actual experience - pension	743,411	—
Difference between expected and actual earnings on		
pension investments	3,254,297	—
Changes in proportionate share - pension	619,796	—
Total Deferred Outflows Of Resources	7,013,482	—
Liabilities		
Accounts payable and accrued liabilities	941,326	—
Retainage payable	159,258	—
Accrued salaries and wages	414,561	—
Accrued interest payable	54,565	—
Unearned revenue	137,916	—
Investments held on behalf of St. Louis Public Library	—	849,317
Payable to primary government	—	305,526
Net pension liability	19,384,681	—
Long-term liabilities:		
Due within one year	1,820,459	—
Due in more than one year	38,067,111	—
Total Liabilities	60,979,877	1,154,843
Net Position		
Net investment in capital assets	29,267,447	—
Restricted - nonexpendable		
Endowment	38,800	2,320,423
Unrestricted	25,150,775	6,649,996
Total Net Position	\$ 54,457,022	\$ 8,970,419

CITY OF ST. LOUIS MUNICIPAL LIBRARY DISTRICT (ST. LOUIS PUBLIC LIBRARY)		
STATEMENT OF ACTIVITIES For The Year Ended September 30, 2024		
	Primary Government Governmental Activities	Component Unit The Library Foundation
Program Expenses		
Library administration and operations:		
Compensation and benefits	\$ 23,317,206	\$ —
Operations and maintenance	8,187,393	257,040
Depreciation and amortization	4,949,095	—
Interest	1,030,316	—
Distributions to Library	—	651,604
Total Program Expenses	37,484,010	908,644
Program Revenues		
Charges for services	387,746	—
Operating grants and contributions	391,542	702,902
Distributions from Foundation	651,604	—
Total Program Revenues	1,430,892	702,902
Net Program Expense	(36,053,118)	(205,742)
General Revenues		
Property taxes	31,843,296	—
Investment earnings	2,371,411	1,556,847
Miscellaneous	888,426	—
Total General Revenues	35,103,133	1,556,847
Change In Net Position	(949,985)	1,351,105
Net Position - Beginning Of Year	55,407,007	7,619,314
Net Position - End Of The Year	\$ 54,457,022	\$ 8,970,419