

Valley City Barnes County Public Library

Balance Sheet

As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Dacotah Bank Contribution Acct.	31,127.57
Dacotah Bank Gen Fund	135,445.28
FCCU VCBC Capital Impr Savings	44,235.54
FCCU VCBC Capital Improvement	11,274.12
Petty Cash	412.00
Total Checking/Savings	222,494.51
Other Current Assets	
Prepaid Expenses	
Center Point Large Print	2,707.56
Junior Library Guild	1,248.40
Prepaid IT	941.32
Total Prepaid Expenses	4,897.28
Total Other Current Assets	4,897.28
Total Current Assets	227,391.79
Fixed Assets	
Exterior Upgrade/Maintenance	21,503.69
Interior Upgrades	34,098.47
IT Components	16,334.77
Library Furniture	8,207.79
Total Fixed Assets	80,144.72
TOTAL ASSETS	307,536.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,019.10
Total Accounts Payable	2,019.10
Credit Cards	
Dacotah CC	4,850.75
Total Credit Cards	4,850.75
Other Current Liabilities	
Building Improvements	-56,531.06
Direct Deposit Liabilities	-7,460.12
Donations	
Books	
Children	-1,351.85
Books - Other	600.00
Total Books	-751.85
Other	4,212.35
Programming	5,100.00
Donations - Other	25.00
Total Donations	8,585.50
Payroll Liabilities	
ND State Withholding Payable	60.00
Payroll Liabilities - Other	-498.43
Total Payroll Liabilities	-438.43
Total Other Current Liabilities	-55,844.11
Total Current Liabilities	-48,974.26
Total Liabilities	-48,974.26
Equity	
Opening Balance Equity	165,967.89
Unrestricted Net Assets	147,665.80
Net Income	42,877.08
Total Equity	356,510.77
TOTAL LIABILITIES & EQUITY	307,536.51