Valley City Barnes County Public Library
Balance Sheet
As of September 30, 2026

	Sep 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
Dacotah Bank Contribution Acct.		36,263.86
Dacotah Bank Gen Fund		149,807.91
FCCU VCBC Capital Impr Savings		44,701.05
FCCU VCBC Capital Improvement		11,474.12
Petty Cash		412.00
Total Checking/Savings		242,658.94
Other Current Assets		
Prepaid Expenses		
Center Point Large Print	902.52	
Junior Library Guild	416.08	
Prepaid IT	941.32	
Total Prepaid Expenses		2,259.92
Total Other Current Assets		2,259.92
Total Current Assets		244,918.86
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		**325,063.58**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		4,235.56
Total Accounts Payable		4,235.56
Credit Cards		
Dacotah CC		46.90
Total Credit Cards		46.90
Other Current Liabilities		
Building Improvements		-56,331.06
Donations		
Books		
Children	-1,351.85	
Books - Other	600.00	
Total Books	-751.85	
Other	4,212.35	
Programming	5,100.00	
Donations - Other	5,025.00	
Total Donations		13,585.50
Payroll Liabilities		
Federal Withholding Payable	421.00	
Medicare Tax Payable	246.56	
ND State Withholding Payable	70.00	
Social Security Tax Payable	1,054.18	
Payroll Liabilities - Other	-498.43	
Total Payroll Liabilities		1,293.31
Total Other Current Liabilities		-41,452.25
Total Current Liabilities		-37,169.79
Total Liabilities		-37,169.79
Equity		
Opening Balance Equity		165,967.89
Unrestricted Net Assets		147,553.75
Net Income		48,711.73
Total Equity		362,233.37
TOTAL LIABILITIES & EQUITY		**325,063.58**