

Valley City Barnes County Public Library
Profit & Loss Budget vs. Actual
January 2026

02/10/26

Accrual Basis

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	0.00	199,157.00	-199,157.00	0.0%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
Total City Fund Income	0.00	207,657.00	-207,657.00	0.0%
County Fund Income				
County Penalty and Interest	108.96	250.00	-141.04	43.6%
County Property Mills	22,221.99	151,778.00	-129,556.01	14.6%
Homestead Credit County	0.00	300.00	-300.00	0.0%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
State Aid Telecom	0.00	1,200.00	-1,200.00	0.0%
Total County Fund Income	22,330.95	162,028.00	-139,697.05	13.8%
Total Government Income	22,330.95	369,685.00	-347,354.05	6.0%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	312.80	1,000.00	-687.20	31.3%
Total Donations	312.80	6,000.00	-5,687.20	5.2%
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	312.80	7,000.00	-6,687.20	4.5%
Summer Reading Prog. Income	0.00	1,000.00	-1,000.00	0.0%
Total Local Donat., Grants, Fund Rais	312.80	8,000.00	-7,687.20	3.9%
Other Income				
Interest Earned				
Dacotah Bank Interest	102.55			
Total Interest Earned	102.55			
Library Services Income				
Book Sales	1.75			
Fax Income	18.50	150.00	-131.50	12.3%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	0.00	100.00	-100.00	0.0%
Misc./headphones	61.75	750.00	-688.25	8.2%
Photocopy/Copy income	149.85	1,000.00	-850.15	15.0%
Total Library Services Income	231.85	2,050.00	-1,818.15	11.3%
Other Funds Source				
BC Housing Authority	0.00	1,000.00	-1,000.00	0.0%
BC Museum ILS Cost Share	0.00	500.00	-500.00	0.0%
Litchville Elem. ILS Cost Share	0.00	500.00	-500.00	0.0%
Total Other Funds Source	0.00	2,000.00	-2,000.00	0.0%
Transfer from Memorial Account	0.00	10,000.00	-10,000.00	0.0%
Total Other Income	334.40	14,050.00	-13,715.60	2.4%
Total Income	22,978.15	391,735.00	-368,756.85	5.9%
Gross Profit	22,978.15	391,735.00	-368,756.85	5.9%
Expense				
1 People - Who We Are				
Employee Benefits				
Director Health Insurance	897.41	10,773.00	-9,875.59	8.3%

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Director HSA	0.00	3,407.00	-3,407.00	0.0%
ND Workers Compensation	0.00	550.00	-550.00	0.0%
SEP - Employee	595.03	8,913.28	-8,318.25	6.7%
Total Employee Benefits	1,492.44	23,643.28	-22,150.84	6.3%
Payroll				
Direct Deposit Fees	0.00	600.00	-600.00	0.0%
Employee Payroll	16,460.31	218,860.44	-202,400.13	7.5%
Medicare Expense	238.65	3,173.48	-2,934.83	7.5%
Social Security Expense	1,020.45	13,569.35	-12,548.90	7.5%
Total Payroll	17,719.41	236,203.27	-218,483.86	7.5%
Staff Development				
In House Training	0.00	1,500.00	-1,500.00	0.0%
Memberships and Dues	60.00	750.00	-690.00	8.0%
Off Site Trning & Conf & Virt	0.00	2,000.00	-2,000.00	0.0%
Total Staff Development	60.00	4,250.00	-4,190.00	1.4%
Total 1 People - Who We Are	19,271.85	264,096.55	-244,824.70	7.3%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	29.34	1,300.00	-1,270.66	2.3%
Children's Programs	473.57	1,100.00	-626.43	43.1%
Outreach Programs	808.20	1,000.00	-191.80	80.8%
Summer Reading Program	0.00	4,250.00	-4,250.00	0.0%
Teen Programs	0.00	1,200.00	-1,200.00	0.0%
Total Lib Prog-In Person & Virtual	1,311.11	8,850.00	-7,538.89	14.8%
Library Materials				
Physical Materials				
Audio (Audio Books)	0.00	100.00	-100.00	0.0%
Book - Adults	1,377.04	9,500.00	-8,122.96	14.5%
Book - Juvenile	991.73	8,500.00	-7,508.27	11.7%
Book - Large Print	286.81	8,500.00	-8,213.19	3.4%
Book - Young Adult	331.14	3,000.00	-2,668.86	11.0%
Circulating Kits	0.00	1,000.00	-1,000.00	0.0%
Material Processing Supplies	2,727.07	5,000.00	-2,272.93	54.5%
Newspaper	0.00	1,100.00	-1,100.00	0.0%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	0.00	550.00	-550.00	0.0%
Video (DVD)	271.22	5,000.00	-4,728.78	5.4%
Total Physical Materials	5,985.01	44,750.00	-38,764.99	13.4%
Virtual Materials				
eBooks (Overdrive)	0.00	2,000.00	-2,000.00	0.0%
ODIN	85.02	300.00	-214.98	28.3%
Total Virtual Materials	85.02	2,300.00	-2,214.98	3.7%
Total Library Materials	6,070.03	47,050.00	-40,979.97	12.9%
Library Services				
Advertising & Marketing	400.00	6,500.00	-6,100.00	6.2%
Copier Expense	96.00	2,200.00	-2,104.00	4.4%
Credit Card Machine Processing	45.42	300.00	-254.58	15.1%
DVD resurfacing	25.00	400.00	-375.00	6.3%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	14.17	240.00	-225.83	5.9%
Website Maintenance-Firespring	0.00	2,000.00	-2,000.00	0.0%
Zero Client Annual	0.00	1,800.00	-1,800.00	0.0%

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Total Library Services	580.59	18,040.00	-17,459.41	3.2%
Total 2 Prod, Prog, Svc - What We Do	7,961.73	73,940.00	-65,978.27	10.8%
3 Facility & Infrastructure				
Facility Maintenance				
Exterior				
Exterior Maintenance Exp.				
Building Supplies	0.00	300.00	-300.00	0.0%
General Maintenance & Repair	0.00	2,100.00	-2,100.00	0.0%
Yearly Flag Replacement x 4	0.00	325.00	-325.00	0.0%
Exterior Maintenance Exp. - Other	2,414.32			
Total Exterior Maintenance Exp.	2,414.32	2,725.00	-310.68	88.6%
Grounds Maintenance				
Flower Beds	0.00	1,500.00	-1,500.00	0.0%
Snow & Ice Removal	0.00	1,200.00	-1,200.00	0.0%
Total Grounds Maintenance	0.00	2,700.00	-2,700.00	0.0%
Total Exterior	2,414.32	5,425.00	-3,010.68	44.5%
Interior				
Int Maint & Rep				
Elevator Maint. Expense	0.00	2,200.00	-2,200.00	0.0%
Furnace Maint. & Repair	0.00	750.00	-750.00	0.0%
Interior Repairs	0.00	750.00	-750.00	0.0%
Library Furniture	0.00	750.00	-750.00	0.0%
Total Int Maint & Rep	0.00	4,450.00	-4,450.00	0.0%
Janitorial				
Floor Mat Service - Aramark	123.20	1,750.00	-1,626.80	7.0%
Janitorial Services (Open Door)	207.00	3,500.00	-3,293.00	5.9%
Janitorial Supplies	49.59	2,750.00	-2,700.41	1.8%
Total Janitorial	379.79	8,000.00	-7,620.21	4.7%
Total Interior	379.79	12,450.00	-12,070.21	3.1%
Total Facility Maintenance	2,794.11	17,875.00	-15,080.89	15.6%
Insurance & Utilities				
Insurance -Building	0.00	4,000.00	-4,000.00	0.0%
Utilities				
Electric	480.82	5,500.00	-5,019.18	8.7%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	88.00	1,100.00	-1,012.00	8.0%
Infrastr R & R	15.00	200.00	-185.00	7.5%
Natural Gas -MDU	444.27	2,600.00	-2,155.73	17.1%
Storm Sewer	26.16	350.00	-323.84	7.5%
Telephone Expense-BEK	288.91	3,500.00	-3,211.09	8.3%
Water	48.19	625.00	-576.81	7.7%
Total Utilities	1,931.35	14,415.00	-12,483.65	13.4%
Total Insurance & Utilities	1,931.35	18,415.00	-16,483.65	10.5%
Staff Space & Usage				
IT System				
Equipment Computer	0.00	2,000.00	-2,000.00	0.0%
Internet Filtering Subscription	0.00	650.00	-650.00	0.0%
Outside IT Expense	490.00	7,500.00	-7,010.00	6.5%
Software Expense	177.12	1,200.00	-1,022.88	14.8%
Total IT System	667.12	11,350.00	-10,682.88	5.9%
Prof Contract Services				
Auditor Fees	0.00	1,250.00	-1,250.00	0.0%

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Total Prof Contract Services	0.00	1,250.00	-1,250.00	0.0%
Staff Office				
Dues & Fees	0.00	750.00	-750.00	0.0%
Office Furniture	0.00	750.00	-750.00	0.0%
Office Supplies	158.55	2,000.00	-1,841.45	7.9%
Postage, Mailing Service	0.00	500.00	-500.00	0.0%
Total Staff Office	158.55	4,000.00	-3,841.45	4.0%
Total Staff Space & Usage	825.67	16,600.00	-15,774.33	5.0%
Total 3 Facility & Infrastructure	5,551.13	52,890.00	-47,338.87	10.5%
Total Expense	32,784.71	390,926.55	-358,141.84	8.4%
Net Ordinary Income	-9,806.56	808.45	-10,615.01	-1,213.0%
Other Income/Expense				
Other Expense				
Interest Expense - Bld Impr Loa	1,330.67			
Total Other Expense	1,330.67			
Net Other Income	-1,330.67			
Net Income	-11,137.23	808.45	-11,945.68	-1,377.6%