

Valley City Barnes County Public Library

Balance Sheet

As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Dacotah Bank Contribution Acct.	31,084.84
Dacotah Bank Gen Fund	98,230.15
FCCU VCBC Capital Impr Savings	23,943.70
FCCU VCBC Capital Improvement	12,504.44
Petty Cash	412.00
Total Checking/Savings	166,175.13
Other Current Assets	
Prepaid Expenses	
Center Point Large Print	3,610.08
Junior Library Guild	1,664.56
Prepaid IT	941.32
Total Prepaid Expenses	6,215.96
Total Other Current Assets	6,215.96
Total Current Assets	172,391.09
Fixed Assets	
Exterior Upgrade/Maintenance	21,503.69
Interior Upgrades	54,245.14
IT Components	16,334.77
Library Furniture	8,207.79
Total Fixed Assets	100,291.39
TOTAL ASSETS	272,682.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	14,070.98
Total Accounts Payable	14,070.98
Credit Cards	
Dacotah CC	4,705.69
Total Credit Cards	4,705.69
Other Current Liabilities	
Building Improvements	-56,531.06
Donations	
Books	
Children	-1,351.85
Books - Other	600.00
Total Books	-751.85
Other	4,212.35
Programming	5,100.00
Donations - Other	25.00
Total Donations	8,585.50
Payroll Liabilities	
ND State Withholding Payable	20.00
Payroll Liabilities - Other	-496.61
Total Payroll Liabilities	-476.61
Total Other Current Liabilities	-48,422.17
Total Current Liabilities	-29,645.50
Total Liabilities	-29,645.50
Equity	
Opening Balance Equity	165,967.89
Unrestricted Net Assets	147,497.32
Net Income	-11,137.23
Total Equity	302,327.98
TOTAL LIABILITIES & EQUITY	272,682.48