

Valley City Barnes County Public Library Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Dacotah Bank Contribution Acct.	29,993.62
Dacotah Bank Gen Fund	170,547.05
FCCU VCBC Capital Impr Savings	48,433.06
FCCU VCBC Capital Improvement	-153.78
Petty Cash	412.00
Total Checking/Savings	249,231.95
Other Current Assets	
Prepaid Expenses	
Center Point Large Print	1,174.56
Junior Library Guild	702.71
Prepaid IT	941.32
Total Prepaid Expenses	2,818.59
Total Other Current Assets	2,818.59
Total Current Assets	252,050.54
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	352,341.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	3,103.12
Total Accounts Payable	3,103.12
Credit Cards	
Dacotah CC	2,280.98
Total Credit Cards	2,280.98
Other Current Liabilities	
Building Improvements	-48,715.06
Direct Deposit Liabilities	-6,812.58
Donations	
Books	
Children	-1,351.85
Books - Other	100.00
Total Books	-1,251.85
Other	3,712.35
Programming	5,100.00
Total Donations	7,560.50
Payroll Liabilities	
ND State Withholding Payable	60.00
Payroll Liabilities - Other	-498.43
Total Payroll Liabilities	-438.43
RDFC Loan	11,000.00
Total Other Current Liabilities	-37,405.57
Total Current Liabilities	-32,021.47
Total Liabilities	-32,021.47
Equity	
Opening Balance Equity	165,967.89
Unrestricted Net Assets	114,786.03
Net Income	103,609.48
Total Equity	384,363.40
TOTAL LIABILITIES & EQUITY	352,341.93