

Valley City Barnes County Public Library

Balance Sheet

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Dacotah Bank Contribution Acct.	31,216.11
Dacotah Bank Gen Fund	216,112.20
FCCU VCBC Capital Impr Savings	44,606.34
FCCU VCBC Capital Improvement	11,274.12
Petty Cash	412.00
Total Checking/Savings	303,620.77
Other Current Assets	
Prepaid Expenses	
Center Point Large Print	1,504.20
Junior Library Guild	693.52
Prepaid IT	941.32
Total Prepaid Expenses	3,139.04
Total Other Current Assets	3,139.04
Total Current Assets	306,759.81
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	386,904.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,248.35
Total Accounts Payable	2,248.35
Credit Cards	
Dacotah CC	7,112.63
Total Credit Cards	7,112.63
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	-498.04
Total Payroll Liabilities	-478.04
Total Other Current Liabilities	-48,423.60
Total Current Liabilities	-39,062.62
Total Liabilities	-39,062.62
Equity	
Opening Balance Equity	165,967.89
Unrestricted Net Assets	147,553.75
Net Income	112,445.51
Total Equity	425,967.15
TOTAL LIABILITIES & EQUITY	386,904.53