## Valley City Barnes County Public Library Balance Sheet

As of November 30, 2023

ASSETS   Current Assets   Checking/Savings   Dacotah Bank Contribution Acct.   45,385,63   Dacotah Bank Contribution Acct.   45,385,63   Dacotah Bank Contribution Acct.   45,385,63   Dacotah Bank Contribution Acct.   412,007   FCCU VCBC Capital Improvement   57,803,10   Petty Cash   412,007   Total Checking/Savings   272,732,80   Cother Current Assets   272,732,80   Cother Current Assets   286,44   Junior Library Guilid   209,60   Prepaid Expenses   286,44   Junior Library Guilid   209,60   Prepaid IT   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,32   241,33   241,3		Nov 30, 23
Checking/Savings         45,385,63           Dacotah Bank Contribution Acct.         169,132,07           FCCU VCBC Capital Improvement         77,803,10           Petty Cash         412,00           Total Checking/Savings         272,732,80           Other Current Assets         286,44           Junior Library Guild         296,64           Junior Library Guild         296,60           Prepaid Expenses         1,437,36           Center Point Large Print         296,00           Junior Library Guild         941,32           Total Prepaid Expenses         1,437,36           Total Current Assets         274,170.16           Fixed Assets         274,170.16           Fixed Assets         21,206,69           Interior Upgrades/Maintenance         21,206,69           Interior Upgrades         40,324,54           IT Components         3,929,33           Library Furniture         8,207,79           Total Fixed Assets         73,668,35           TOTAL ASSETS         347,838,51           LIABILITIES & EQUITY         1           Liabilities         2           Current Liabilities         18,864,26           Total Accounts Payable         18,864,26      <	ASSETS	
Dacotah Bank Contribution Acct.         45,385,63           Dacotah Bank Gen Fund         169,132,07           FCCU VGBC Capital Improvement         57,803,10           Petty Cash         412,200           Total Checking/Savings         272,732,80           Other Current Assets         296,00           Prepaid Expenses         1,437,36           Center Point Large Print Junior Library Guild         296,00           Prepaid Expenses         1,437,36           Total Other Current Assets         1,437,36           Total Other Current Assets         274,170,16           Fixed Assets         274,170,16           Fixed Assets         21,206,69           Interior Upgrade/Maintenance         21,206,69           Interior Upgrade/Maintenance         21,206,69           Interior Upgrade/Maintenance         3,207,79           Total Fixed Assets         33,680,35           TOTAL ASSETS         347,838,51           LIABILITIES & EQUITY         1,130           Liabilities         4,207,47           Accounts Payable         18,864,26           Total Accounts Payable         21,09,89           Melissa Lloyd Credit Card         17,99           Melissa Lloyd Credit Card         1,99		
Dacotah Bank Gen Fund FCU VGBC Capital Improvement Petty Cash         169,132,07 F5,803,10 Petty Cash         37,803,10 Petty Curson Label Improvement Petty Cash         57,803,10 Petty Curson Label Improvement Petty Cash         37,803,10 Petty Curson Label Improvement Petty Pe		45.385.63
Petty Cash         412.00           Total Checking/Savings         272,732.80           Other Current Assets         296.60           Prepaid Expenses         299.60           Center Point Large Print         296.00           Junior Library Guild         941.32           Total Prepaid Expenses         1,437.36           Total Other Current Assets         1,437.36           Total Current Assets         274,170.16           Fixed Assets         274,170.16           Exterior Upgrade/Maintenance         21,206.69           Interior Upgrades         40,324.54           IT Components         3,929.33           ILT Components         3,929.33           ILT Exter Assets         73,668.35           TOTAL ASSETS         347,838.51           LLABILITIES & EQUITY         Liabilities           Current Liabilities         18,864.26           Credit Cards         18,864.26           Credit Cards         110.98           Total Accounts Payable         18,864.26           Credit Cards         110.98           Total Credit Cards         128.97           Other Current Liabilities         1,90           Payroll Liabilities         1,90           No S		
Total Checking/Savings         272,732.80           Other Current Assets Prepaid Expenses Center Point Large Print Junior Library Guild Prepaid IT         286.44 209.60 941.32           Total Prepaid Expenses         1,437.36           Total Other Current Assets         1,437.36           Total Other Current Assets         274,170.16           Fixed Assets Exterior Upgrade/Maintenance Interior Upgrades In	FCCU VCBC Capital Improvement	57,803.10
Other Current Assets	Petty Cash	412.00
Prepaid Expenses   286.44   Junior Library Guild   209.60   Prepaid IT   941.32     Total Prepaid Expenses   1,437.36     Total Other Current Assets   1,437.36     Total Other Current Assets   274,170.16     Fixed Assets   274,170.16     Fixed Assets   21,206.69   1nterior Upgrade/Maintenance   21,206.69   1nterior Upgrades   40,324.54     IT Components   3,929.33   Library Furniture   8,207.79     Total Fixed Assets   73,668.35     TOTAL ASSETS   347,838.51     LIABILITIES & EQUITY   Liabilities   1,1864.26     Total Accounts Payable   18,864.26     Corrent Liabilities   1,109.8     Accounts Payable   18,864.26     Credit Cards   110.98     Melissa Lloyd Credit Card   17.99     Melissa Lloyd Credit Card   17.99     Melissa Lloyd Credit Card   110.98     Total Credit Cards   128.97     Other Current Liabilities   29,767.26     Payroll Liabilities   933.74     Payroll Liabilities   1,172.69     Total Payroll Liabilities   1,172.69     Total Other Current Liabilities   1,172.69     Total Current Liabilities   1,172.69     Total Current Liabilities   1,172.69     Total Current Liabilities   1,172.69     Total Current Liabilities   20,165.92     Total Current Liabilities   20,165.92     Total Current Liabilities   20,165.92     Total Current Liabilities   20,165.92     Equity   0pening Balance Equity   165.967.89     Unrestricted Net Assets   123,147.78     Net Income   33,556.92     Total Equity   327,672.59	Total Checking/Savings	272,732.80
Center Point Large Print Junior Library Guild Prepaid IT         299.60 299.60 941.32           Total Prepaid Expenses         1,437.36           Total Other Current Assets         274,170.16           Fixed Assets         274,170.16           Exterior Upgrade/Maintenance         21,206.69 (a.)24.54 (m.)24.54 (m.	Other Current Assets	
Junior Library Guild   209.60   941.32     Total Prepaid Expenses   1,437.36     Total Other Current Assets   1,437.36     Total Current Assets   1,437.36     Total Current Assets   274,170.16     Fixed Assets   21,206.69     Interior Upgrade/Maintenance   21,206.69     Interior Upgrades   40,324.54     IT Components   3,929.33     Library Furniture   8,207.79     Total Fixed Assets   73,668.35     TOTAL ASSETS   347,838.51     LLABILITIES & EQUITY     Liabilities   Current Liabilities   20,165.96     Credit Cards   11,99     Melissa Lloyd Credit Card   17,99     Melissa Lloyd Credit Card   110,98     Total Credit Cards   128.97     Other Current Liabilities   218.38     Total Credit Cards   218.38     ND State Withholding Payable   100.00     Social Security Tax Payable   933.74     Payroll Liabilities   1,172.69     Total Other Current Liabilities   1,172.69     Total Current Liabilities   20,165.92     Total Current Liabilities   3,177.68     Total Current Liabilities   3,177.67     Total Curren	·	
Prepaid IT         941.32           Total Prepaid Expenses         1,437.36           Total Other Current Assets         1,437.36           Total Current Assets         274,170.16           Fixed Assets         21,206.69           Exterior Upgrade/Maintenance         21,206.69           Interior Upgrades         40,324.54           IT Components         3,929.33           Library Furniture         8,207.79           Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Liabilities           Current Liabilities         4,26           Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         218.38           ND State Withholding Payable         449.00           Medicare Tax Payable         933.74           Payroll Liabilities         1,172.69           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         20,		
Total Prepaid Expenses   1,437.36		
Total Other Current Assets         1,437.36           Total Current Assets         274,170.16           Fixed Assets         21,206.69           Interior Upgrade/Maintenance         21,206.69           Interior Upgrades         40,324.54           IT Components         3,292.33           Library Furniture         8,207.79           Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Liabilities           Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Ceredit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         218.38           ND State Withholding Payable         419.00           Medicare Tax Payable         933.74           Payroll Liabilities - Other         498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liab	·	<del></del>
Total Current Assets         274,170.16           Fixed Assets         21,206.69           Interior Upgrades         40,324.54           IT Components         3,929.33           Library Furniture         8,207.79           Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Liabilities           Current Liabilities         Accounts Payable           Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         297           Payroll Liabilities         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         933.74           Payroll Liabilities - Other         498.43           Total Payroll Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities	·	
Fixed Assets   Exterior Upgrade/Maintenance   21,206.69   Interior Upgrades   40,324.54   17 Components   3,392.933   Library Furniture   8,207.79   7.01al Fixed Assets   73,668.35   7.01al Fixed Assets   7.01al Fi		<u>-</u>
Exterior Upgrade/Maintenance Interior Upgrades         21,206.69 (4),324.54 (5)           Interior Upgrades         40,324.54 (5)           IT Components         3,929.33 (5)           Library Furniture         8,207.79           Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Current Liabilities           Accounts Payable         18,864.26           Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         218.38           Payroll Liabilities         419.00           Medicare Tax Payable         419.00           Social Security Tax Payable         933.74           Payroll Liabilities         1,172.69           Total Payroll Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         1,172.69           Total Current Liabilities         1,172.69           Total Current Liabilities         1,172.69		274,170.10
Interior Upgrades         40,324,54           IT Components         3,929,33           Library Furniture         8,207,79           Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Liabilities           Current Liabilities         Accounts Payable           Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         297           Payroll Liabilities         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         419.00           Social Security Tax Payable         933.74           Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Other Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         32,147.78           No Expendence Equity		21 206 60
T Components		
Total Fixed Assets         73,668.35           TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Liabilities           Current Liabilities         Accounts Payable           Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         2           Payroll Liabilities         419.00           Federal Withholding Payable         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         933.74           Payroll Liabilities         1,172.69           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         20,165.92           Total Current Liabilities         31,172.69           Total Current Liabilities         32,147.78           Opening Balance Equity         1,172.69           Open		
TOTAL ASSETS         347,838.51           LIABILITIES & EQUITY         Current Liabilities           Current Liabilities         Accounts Payable           Accounts Payable         18,864.26           Total Accounts Payable         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         Payroll Liabilities           Payroll Liabilities         419.00           Medicare Tax Payable         419.00           Medicare Tax Payable         933.74           Payroll Liabilities - Other         498.43           Total Payroll Liabilities - Other         498.43           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         38,556.92           Total Equity         38,556.92	Library Furniture	8,207.79
LIABILITIES & EQUITY         Liabilities       18,864.26         Current Liabilities       18,864.26         Total Accounts Payable       18,864.26         Credit Cards       17.99         Melissa Lloyd Credit Card       17.99         Melissa Lloyd Dacotah CC       110.98         Total Credit Cards       128.97         Other Current Liabilities       Payroll Liabilities         Payroll Liabilities       218.38         ND State Withholding Payable       100.00         Social Security Tax Payable       933.74         Payroll Liabilities - Other       -498.43         Total Payroll Liabilities       1,172.69         Total Other Current Liabilities       1,172.69         Total Current Liabilities       20,165.92         Total Liabilities       20,165.92         Equity       165,967.89         Unrestricted Net Assets       123,147.78         Net Income       38,556.92         Total Equity       327,672.59	Total Fixed Assets	73,668.35
Liabilities Current Liabilities Accounts Payable Accounts Payable 18,864.26  Total Accounts Payable Credit Cards Melissa Lloyd Credit Card Melissa Lloyd Dacotah CC 110.98  Total Credit Cards  Other Current Liabilities Payroll Liabilities Federal Withholding Payable Medicare Tax Payable ND State Withholding Payable Social Security Tax Payable Payroll Liabilities - Other Total Payroll Liabilities  Total Payroll Liabilities  Total Current Liabilities  1,172.69  Total Current Liabilities  Total Dayroll Liabilities 1,172.69  Total Current Liabilities 20,165.92  Equity Opening Balance Equity Unrestricted Net Assets Unrestricted Net Assets Net Income 38,556.92  Total Equity 327,672.59	TOTAL ASSETS	347,838.51
Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities           Payroll Liabilities         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         100.00           Social Security Tax Payable         933.74           Payroll Liabilities - Other         498.43           Total Payroll Liabilities         1,172.69           Total Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         32,165.92           Total Liabilities         123,147.78           Net Income         38,556.92           Total Equity         327,672.59		
Accounts Payable         18,864.26           Total Accounts Payable         18,864.26           Credit Cards         17.99           Melissa Lloyd Credit Card         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         Payroll Liabilities           Payroll Liabilities         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         100.00           Social Security Tax Payable         933.74           Payroll Liabilities - Other         -498.43           Total Payroll Liabilities         1,172.69           Total Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59	Current Liabilities	
Credit Cards         17.99           Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities           Payroll Liabilities         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         100.00           Social Security Tax Payable         933.74           Payroll Liabilities - Other         -498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         323,147.78           Net Income         38,556.92           Total Equity         327,672.59		18,864.26
Melissa Lloyd Credit Card Melissa Lloyd Dacotah CC         17.99 Melissa Lloyd Dacotah CC           Total Credit Cards         128.97           Other Current Liabilities Payroll Liabilities Federal Withholding Payable Medicare Tax Payable 218.38 ND State Withholding Payable 933.74 Payroll Liabilities - Other 933.74 Payroll Liabilities - Other - 498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         123,147.78 Net Income           Total Equity         38,556.92           Total Equity         327,672.59	Total Accounts Payable	18,864.26
Melissa Lloyd Credit Card Melissa Lloyd Dacotah CC         17.99 Melissa Lloyd Dacotah CC           Total Credit Cards         128.97           Other Current Liabilities Payroll Liabilities Federal Withholding Payable Medicare Tax Payable 218.38 ND State Withholding Payable 933.74 Payroll Liabilities - Other 933.74 Payroll Liabilities - Other - 498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Total Liabilities         123,147.78 Net Income           Total Equity         38,556.92           Total Equity         327,672.59	Credit Cards	
Melissa Lloyd Dacotah CC         110.98           Total Credit Cards         128.97           Other Current Liabilities         30.00           Payroll Liabilities         419.00           Federal Withholding Payable         218.38           ND State Withholding Payable         100.00           Social Security Tax Payable         933.74           Payroll Liabilities - Other         -498.43           Total Payroll Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59		17.99
Other Current Liabilities Payroll Liabilities Federal Withholding Payable Medicare Tax Payable ND State Withholding Payable Social Security Tax Payable Payroll Liabilities - Other Total Payroll Liabilities  Total Other Current Liabilities  Total Current Liabilities  Total Liabilities		110.98
Payroll Liabilities Federal Withholding Payable Medicare Tax Payable Medicare Tax Payable ND State Withholding Payable Social Security Tax Payable Payroll Liabilities - Other  Total Payroll Liabilities  Total Other Current Liabilities  Total Current Liabilities  Total Liabilitie	Total Credit Cards	128.97
Federal Withholding Payable         419.00           Medicare Tax Payable         218.38           ND State Withholding Payable         100.00           Social Security Tax Payable         933.74           Payroll Liabilities - Other         -498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59		
Medicare Tax Payable       218.38         ND State Withholding Payable       100.00         Social Security Tax Payable       933.74         Payroll Liabilities - Other       -498.43         Total Payroll Liabilities       1,172.69         Total Other Current Liabilities       20,165.92         Total Liabilities       20,165.92         Equity       165,967.89         Unrestricted Net Assets       123,147.78         Net Income       38,556.92         Total Equity       327,672.59		410.00
ND State Withholding Payable       100.00         Social Security Tax Payable       933.74         Payroll Liabilities - Other       -498.43         Total Payroll Liabilities       1,172.69         Total Other Current Liabilities       20,165.92         Total Liabilities       20,165.92         Equity       165,967.89         Unrestricted Net Assets       123,147.78         Net Income       38,556.92         Total Equity       327,672.59		
Social Security Tax Payable Payroll Liabilities - Other         933.74 -498.43           Total Payroll Liabilities         1,172.69           Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59		
Total Payroll Liabilities 1,172.69  Total Other Current Liabilities 20,165.92  Total Liabilities 20,165.92  Total Liabilities 20,165.92  Equity 20,165.92  Equity 165,967.89 Unrestricted Net Assets 123,147.78 Net Income 38,556.92  Total Equity 327,672.59		
Total Other Current Liabilities         1,172.69           Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59	Payroll Liabilities - Other	-498.43
Total Current Liabilities         20,165.92           Total Liabilities         20,165.92           Equity         0 pening Balance Equity Unrestricted Net Assets Net Income         165,967.89           Net Income         38,556.92           Total Equity         327,672.59	Total Payroll Liabilities	1,172.69
Total Liabilities         20,165.92           Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59	<b>Total Other Current Liabilities</b>	1,172.69
Equity       165,967.89         Unrestricted Net Assets       123,147.78         Net Income       38,556.92         Total Equity       327,672.59	Total Current Liabilities	20,165.92
Opening Balance Equity         165,967.89           Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59	Total Liabilities	20,165.92
Unrestricted Net Assets         123,147.78           Net Income         38,556.92           Total Equity         327,672.59	Equity	
Net Income         38,556.92           Total Equity         327,672.59		
Total Equity 327,672.59	Unrestricted Net Assets	•
	Net Income	38,556.92
TOTAL LIABILITIES & EQUITY 347,838.51	Total Equity	327,672.59
	TOTAL LIABILITIES & EQUITY	347,838.51