

Upper Peninsula Region of Library Cooperation, Inc.
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100 · Cash-Checking Flagstar	150,803.68
100.01 · Cash-Savings-Flagstar	201,720.46
100.07 · Cash-Range Pay Pal Checking	29,509.32
Total Checking/Savings	382,033.46
Accounts Receivable	
110 · Accounts Receivable	11,800.97
Total Accounts Receivable	11,800.97
Other Current Assets	
105 · Certificate of Deposit - ALS	132,177.81
12000 · Undeposited Funds	17,968.63
Total Other Current Assets	150,146.44
Total Current Assets	543,980.87
Other Assets	
141 · Long Term Debt--PTO	18,317.76
Total Other Assets	18,317.76
TOTAL ASSETS	562,298.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
201 · Pay Pay Accounts Payable	-2,109.80
202 · Member Restricted Accounts	
202.11 · MAPS-Graveraet School Restr.Acc	10.57
202.2 · Lake Superior State Univ. Restr	2,268.00
Total 202 · Member Restricted Accounts	2,278.57
222 · Deferred Revenue	
222.2 · Deferred Revenue-Manistique Sch	47.13
222.3 · Deferred Revenue-Bessemer Publi	20.82
Total 222 · Deferred Revenue	67.95
223 · PTO Payable	18,317.76
Total Other Current Liabilities	18,554.48
Total Current Liabilities	18,554.48
Total Liabilities	18,554.48
Equity	
3-300 · UPRLC Fund Bal.-Continuing Educ	10,759.22
3-301 · UPRLC General Fund Balanc	5,373.29
4-303 · ALS Fund Balance	452,975.50
4-304 · Fund Balance-PTO Designated	18,317.76
Net Income	56,318.38
Total Equity	543,744.15
TOTAL LIABILITIES & EQUITY	562,298.63