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

	Oct 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100 · Cash-Checking Flagstar	201,160.99
100.01 · Cash-Savings-Flagstar	202,497.30
100.07 · Cash-Range Pay Pal Checking	32,847.53
Total Checking/Savings	436,505.82
Accounts Receivable	
110 · Accounts Receivable	47,282.65
Total Accounts Receivable	47,282.65
Other Current Assets	
105 · Certificate of Deposit - ALS	133,917.35
Total Other Current Assets	133,917.35
Total Current Assets	617,705.82
Other Assets	
141 · Long Term Debt--PTO	18,317.76
Total Other Assets	18,317.76
TOTAL ASSETS	**636,023.58**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
201 · Pay Pay Accounts Payable	19.97
202 · Member Restricted Accounts	
202.11 · MAPS-Graveraet School Restr.Acc	10.57
202.2 · Lake Superior State Univ. Restr	2,348.00
Total 202 · Member Restricted Accounts	2,358.57
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	20,764.25
Total Current Liabilities	20,764.25
Total Liabilities	20,764.25
Equity	
3-300 · UPRLC Fund Bal.-Continuing Educ	8,531.93
3-301 · UPRLC General Fund Balanc	5,373.29
32000 · Unrestricted Net Assets	32,196.41
4-303 · ALS Fund Balance	452,975.50
4-304 · Fund Balance-PTO Designated	18,317.76
Net Income	97,864.44
Total Equity	615,259.33
TOTAL LIABILITIES & EQUITY	**636,023.58**