City of Sheboygan
spirit on the lake Water Utility

Sheboygan Water Utility
Quarterly Financial Statement - September 30, 2026
Balance Sheet Including Net Income

Account #		Debit Balance	Credit Balance
	Utility Plant in Service	128,167,869	
107	Construction Work in Progress	1,277,684	
111	Accumulated Provision for Depreciation of Utility Plant		36,799,798
125	Bond Redemption Fund	515,159	
129	Appropriated Funds Invested for Plant Expansion & Payables	2,047,407	
130	Other Special Funds - Deferred Outflow Pension	1,796,291	
135	Working Funds	750	
136	Temporary Cash Investments	12,031,256	
142	Customer Accounts Recievable	1,748,451	
143	Grant Receivable & Other Accounts Receivable	639,093	
145	Receivables from Municipality	202,883	
154	Materials and Supplies	335,932	
165	Prepayments	64,554	
200	Capital Paid in by Municipality		1,640,701
216	Unappropriated Earned Surplus		65,042,423
221	Long Term Debt Bonds		38,977,561
223	Advances from Municipality		25,719
235	Customer Deposits		(2,529)
236	Taxes Accrued		902,312
237	Interest Payable on Bonds		351,905
242	Misc. Current & Accrued Liab		91,316
251	Bond Premium		61,266
252	Unearned Revenue		0
265	Accrued Employee Benefits		738,219
280	Net Pension Liability		661,355
285	Deferred Inflow - Pension		1,103,153
	Utility Net Income		2,434,130
		148,827,329	148,827,329