CALHOUN-CHARLESTON UTILITY DISTRICT OF
MCMINN AND BRADLEY COUNTIES, TENNESSEE
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024 Restated
OPERATING REVENUES		
Water revenues	$ 852,190	$ 793,656
Sewer revenues	323,517	275,873
Tap Fees	18,881	22,812
Penalties	36,123	21,751
Other fees	10,450	9,644
Total operating revenues	1,241,161	1,123,736
OPERATING EXPENSES		
Operations and maintenance	1,049,176	888,220
Depreciation	99,300	111,155
Total operating expenses	1,148,476	999,375
OPERATING INCOME	92,685	124,361
NONOPERATING REVENUES (EXPENSES)		
Unrealized gain on investments	-	28,334
Realized loss in investments	(27,779)	
Interest income	4,886	9,540
Total nonoperating revenue (expenses)	(22,893)	37,874
Income before contributions	69,792	162,235
CAPITAL CONTRIBUTIONS		
Contributions from other government	119,067	-
Tap fees over cost	3,219	1,388
CHANGE IN NET POSITION	192,078	163,623
NET POSITION		
Beginning, as previously presented	5,072,978	4,929,521
Adjustment for change in accounting principle	-	(20,166)
Beginning, as restated	5,072,978	4,909,355
Ending	$ 5,265,056	$ 5,072,978

(The accompanying notes are an integral art of these statements.)

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