

**COUNTY OF JAMES CITY, VIRGINIA**

Statement of Activities

Year ended June 30, 2004

Functions/Programs	Expenses	Program revenues		
		Charges for services	Operating grants and contributions	Capital grants and contributions
Primary government:				
Governmental activities:				
General government administration	\$ 7,421,564	5,176,215	—	—
Judicial administration	4,006,887	1,888,854	161,879	—
Public safety	14,856,391	1,497,108	385,392	317,414
Public works	3,487,207	177,477	3,905	—
Health and welfare	6,141,730	—	3,928,722	—
Education (including payments to school system)	55,189,245	—	—	—
Parks, recreation and cultural	8,304,480	2,509,133	1,454	—
Community development	9,811,644	360,630	2,009,785	—
Storm costs	8,239,127	—	7,631,343	—
Interest on long-term debt	4,197,067	—	—	—
Miscellaneous	1,643,125	1,439,612	7,732	—
Total governmental activities	123,298,467	13,049,029	14,130,212	317,414
Business-type activity - Service Authority	11,731,280	12,942,503	371,538	5,233,761
Total primary government	\$ 135,029,747	25,991,532	14,501,750	5,551,175
Component units:				
Industrial Development Authority	\$ 560,092	167,414	369,487	—
Public Schools	80,515,880	2,007,073	8,522,163	—
Total component units	\$ 81,075,972	2,174,487	8,891,650	—
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Other local taxes				
Other taxes				
Grants and contributions not restricted to specific programs				
Interest and investment earnings				
Gain (loss) on sale of capital assets				
Miscellaneous				
Total general revenues				
Change in net assets				
Net assets – beginning				
Net assets – ending				

See accompanying notes to basic financial statements.

Net (expenses) revenues and changes in net assets				
Primary Government			Discretely Presented Component Units	
Governmental activities	Business-type activity	Total	Public Schools	Industrial Development Authority
(2,245,349)	—	(2,245,349)	—	—
(1,956,154)	—	(1,956,154)	—	—
(12,656,477)	—	(12,656,477)	—	—
(3,305,825)	—	(3,305,825)	—	—
(2,213,008)	—	(2,213,008)	—	—
(55,189,245)	—	(55,189,245)	—	—
(5,793,893)	—	(5,793,893)	—	—
(7,441,229)	—	(7,441,229)	—	—
(607,784)	—	(607,784)	—	—
(4,197,067)	—	(4,197,067)	—	—
(195,781)	—	(195,781)	—	—
(95,801,812)	—	(95,801,812)	—	—
—	6,816,522	6,816,522	—	—
(95,801,812)	6,816,522	(88,985,290)	—	—
—	—	—	—	(23,191)
—	—	—	(69,986,644)	—
—	—	—	(69,986,644)	(23,191)
\$ 68,374,743	—	68,374,743	—	—
15,297,039	—	15,297,039	—	—
15,463,455	—	15,463,455	—	—
2,947,631	—	2,947,631	71,137,422	—
563,216	184,213	747,429	14,116	22,387
(93,129)	1,869	(91,260)	—	148,052
715,171	442,554	1,157,725	2,641	—
103,268,126	628,636	103,896,762	71,154,179	170,439
7,466,314	7,445,158	14,911,472	1,167,535	147,248
125,822,615	123,914,115	249,736,730	26,074,138	4,018,605
\$ 133,288,929	131,359,273	264,648,202	27,241,673	4,165,853