

**JAMES CITY SERVICE AUTHORITY**  
 (A Component Unit of the County of James City, Virginia)

Schedule of Operating Revenues and Expenses – Budget and Actual – by Activity

Year ended June 30, 2004

	Water operations		Variance favorable (unfavorable)	Sewer operations		Variance favorable (unfavorable)
	Actual	Budget		Actual	Budget	
<b>Operating revenues:</b>						
Water and sewer services	\$ 4,349,896	4,387,620	(37,724)	3,678,095	4,092,753	(414,658)
Reimbursements for storm costs	94,600	94,600	—	276,938	305,400	(28,462)
Miscellaneous	388,385	369,895	18,490	54,169	81,377	(27,208)
<b>Total operating revenues</b>	<b>\$ 4,832,881</b>	<b>4,852,115</b>	<b>(19,234)</b>	<b>4,009,202</b>	<b>4,479,530</b>	<b>(470,328)</b>
<b>Operating expenses:</b>						
Salaries	\$ 357,829	374,673	16,844	329,326	362,455	33,129
Fringe benefits	137,033	126,180	(10,853)	92,800	115,510	22,710
Operating supplies	148,963	218,659	69,696	122,063	102,000	(20,063)
Maintenance of buildings and equipment	264,491	345,978	81,487	426,187	668,461	242,274
Special services	1,769,217	1,779,014	9,797	2,443,205	2,456,733	13,528
Utilities	209,211	337,294	128,083	222,162	226,800	4,638
Water purchases	341,726	535,252	193,526	—	—	—
Storm costs	29,055	40,000	10,945	180,389	230,000	49,611
Other	17,711	76,527	58,816	37,254	86,573	49,319
<b>Total operating expenses</b>	<b>\$ 3,275,236</b>	<b>3,833,577</b>	<b>558,341</b>	<b>3,853,386</b>	<b>4,248,532</b>	<b>395,146</b>

See accompanying independent auditors' report.