

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, 2008

	Water operations		Variance favorable (unfavorable)	Sewer operations		Variance favorable (unfavorable)
	Actual	Budget		Actual	Budget	
Operating revenues:						
Water and sewer services	\$ 6,071,648	6,287,844	(216,196)	5,139,930	5,144,124	(4,194)
Other	1,271,373	441,354	830,019	27,983	75,000	(47,017)
Total operating revenues	<u>\$ 7,343,021</u>	<u>6,729,198</u>	<u>613,823</u>	<u>5,167,913</u>	<u>5,219,124</u>	<u>(51,211)</u>
Operating expenses:						
Salaries	\$ 563,777	587,544	23,767	452,228	453,538	1,310
Fringe benefits	231,648	256,589	24,941	165,123	185,636	20,513
Operating supplies	525,320	500,492	(24,828)	183,113	170,000	(13,113)
Maintenance of buildings and equipment	256,963	271,817	14,854	913,229	1,026,758	113,529
Special services	2,629,866	2,391,949	(237,917)	3,087,235	3,303,168	215,933
Utilities	596,655	515,000	(81,655)	212,922	277,000	64,078
Water purchases	349,351	442,205	92,854	—	—	—
Other	15,852	453,984	438,132	22,317	361,890	339,573
Total operating expenses	<u>\$ 5,169,432</u>	<u>5,419,580</u>	<u>250,148</u>	<u>5,036,167</u>	<u>5,777,990</u>	<u>741,823</u>

See accompanying independent auditors' report.