

CITY OF ARBORLAND
Statement of Activities
For the Year Ended December 31, 2018
(in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$3,922	\$ 109	\$ —	—	\$(3,813)	—	\$(3,813)
Judicial	1,601	198	57	—	(1,346)	—	(1,346)
Public safety	4,113	1,723	10	—	(2,380)	—	(2,380)
Health and sanitation	2,096	216	—	—	(1,880)	—	(1,880)
Culture and recreation	3,484	364	—	\$320	(2,800)	—	(2,800)
Road maintenance	1,438	—	460	—	(978)	—	(978)
Interest on long-term debt	948	—	—	—	(948)	—	(948)
Total governmental activities	17,602	2,610	527	320	(14,145)	—	(14,145)
Business-type activities	2,637	3,708	—	20	—	\$1,091	1,091
Total government	<u>\$20,239</u>	<u>\$6,318</u>	<u>\$527</u>	<u>\$340</u>	<u>\$(14,145)</u>	<u>1,091</u>	<u>(13,054)</u>
General Revenues:							
Property taxes					13,100		13,100
Grants and contributions not restricted to specific programs					2,990		2,990
Investment earnings					681		681
Special item—gain on sale of land					150	—	150
Total general revenues and special items					<u>16,921</u>	—	<u>16,921</u>
Change in net position					2,776	1,091	3,867
Net position—January 1					<u>6,221</u>	<u>4,139</u>	<u>10,360</u>
Net position—December 31					<u>\$ 8,997</u>	<u>\$5,230</u>	<u>\$14,227</u>