

CITY OF ARBORLAND  
Statement of Activities  
For the Year Ended December 31, 2020  
(in thousands)

| Functions/Programs                                           | Expenses        | Program Revenues           |                                          |                                        | Net (Expense) Revenue and<br>Changes in Net Position |                                 | Total           |
|--------------------------------------------------------------|-----------------|----------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------|---------------------------------|-----------------|
|                                                              |                 | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                           | Business-<br>type<br>Activities |                 |
| Governmental Activities:                                     |                 |                            |                                          |                                        |                                                      |                                 |                 |
| General government                                           | \$ 5,716        | \$ 531                     | \$ —                                     | —                                      | \$ (5,185)                                           | —                               | \$ (5,185)      |
| Judicial                                                     | 1,926           | 716                        | 99                                       | —                                      | (1,111)                                              | —                               | (1,111)         |
| Public safety                                                | 7,958           | 1,530                      | 168                                      | —                                      | (6,260)                                              | —                               | (6,260)         |
| Health and sanitation                                        | 2,804           | 524                        | —                                        | —                                      | (2,280)                                              | —                               | (2,280)         |
| Culture and recreation                                       | 2,166           | 554                        | —                                        | \$495                                  | (1,117)                                              | —                               | (1,117)         |
| Road maintenance                                             | 2,455           | 5                          | 1,619                                    | —                                      | (831)                                                | —                               | (831)           |
| Interest on long-term debt                                   | 948             | —                          | —                                        | —                                      | (948)                                                | —                               | (948)           |
| Total governmental activities                                | 23,973          | 3,860                      | 1,886                                    | 495                                    | (17,732)                                             | —                               | (17,732)        |
| Business-type activities                                     | 2,895           | 5,218                      | —                                        | 7                                      | —                                                    | \$2,330                         | 2,330           |
| Total government                                             | <u>\$26,868</u> | <u>\$9,078</u>             | <u>\$1,886</u>                           | <u>\$502</u>                           | <u>(17,732)</u>                                      | <u>2,330</u>                    | <u>(15,402)</u> |
| <b>General Revenues:</b>                                     |                 |                            |                                          |                                        |                                                      |                                 |                 |
| Property taxes                                               |                 |                            |                                          |                                        | 17,296                                               | —                               | 17,296          |
| Grants and contributions not restricted to specific programs |                 |                            |                                          |                                        | 2,190                                                | —                               | 2,190           |
| Investment earnings                                          |                 |                            |                                          |                                        | 716                                                  | —                               | 716             |
| Special item—gain on sale of land                            |                 |                            |                                          |                                        | 100                                                  | —                               | 100             |
| Total general revenues and special items                     |                 |                            |                                          |                                        | <u>20,302</u>                                        | —                               | <u>20,302</u>   |
| Change in net position                                       |                 |                            |                                          |                                        | 2,570                                                | 2,330                           | 4,900           |
| Net position—January 1                                       |                 |                            |                                          |                                        | <u>12,204</u>                                        | <u>5,243</u>                    | <u>17,447</u>   |
| Net position—December 31                                     |                 |                            |                                          |                                        | <u>\$14,774</u>                                      | <u>\$7,573</u>                  | <u>\$22,347</u> |