

CITY OF ARBORLAND
Statement of Activities
For the Year Ended December 31, 2019
(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	\$4,133	\$ 148	—	—	\$ (3,985)	—	\$ (3,985)
Judicial	1,737	209	\$ 17	—	(1,511)	—	(1,511)
Public safety	5,239	1,943	30	—	(3,266)	—	(3,266)
Health and sanitation	2,129	147	—	—	(1,982)	—	(1,982)
Culture and recreation	3,762	322	—	\$350	(3,090)	—	(3,090)
Road maintenance	1,055	—	501	—	(554)	—	(554)
Interest on long-term debt	804	—	—	—	(804)	—	(804)
Total governmental activities	18,859	2,769	548	350	(15,192)	—	(15,192)
Business-type activities	4,287	4,290	—	10	—	\$ 13	13
Total government	<u>\$23,146</u>	<u>\$7,059</u>	<u>\$548</u>	<u>\$360</u>	<u>(15,192)</u>	<u>13</u>	<u>(15,179)</u>
General Revenues:							
Property taxes					13,619		13,619
Grants and contributions not restricted to specific programs					3,664		3,664
Investment earnings					916		916
Special item—gain on sale of land					200	—	200
Total general revenues and special items					<u>18,399</u>	—	<u>18,399</u>
Change in net position					3,207	13	3,220
Net position—January 1					8,997	5,230	14,227
Net position—December 31					<u>\$12,204</u>	<u>\$5,243</u>	<u>\$17,447</u>