

**City of Cupertino**

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,  
and Fund Balances/Working Capital**

**Balance Sheet**

Fiscal Year                      2015

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$59,223.862	\$37,838.957	\$0	\$20,890.115
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$59,223.862	\$37,838.957	\$0	\$20,890.115
<b>Total Liabilities</b>	\$13,025.881	\$461.138	\$0	\$218.999
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$13,025.881	\$461.138	\$0	\$218.999
<b>Working Capital</b>	\$46,197.981	\$37,377.819	\$0	\$20,671.116
<b>Fund Equity</b>	\$46,197.981	\$37,377.819	\$0	\$20,671.116
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$0	\$37,377.819	\$0	\$0
<b>Unreserved - Designated</b>	\$11,081.064	\$0	\$0	\$20,671.116
<b>Unreserved - Undesignated</b>	\$35,116.917	\$0	\$0	\$0
<b>Total Fund Equity</b>	\$46,197.981	\$37,377.819	\$0	\$20,671.116

**City of Cupertino**

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Fiscal Year 2015

	Enterprise	Internal Service	Trust and Agency
	E	F	G
<b>Total Assets</b>	\$11,789,612	\$12,947,722	\$0
<b>Less: Non-Current Assets</b>	\$1,777,274	\$4,248,977	\$0
<b>Net Current Assets</b>	\$10,012,338	\$8,698,745	\$0
<b>Total Liabilities</b>	\$4,330,025	\$2,504,060	\$0
<b>Non-Current Liabilities</b>	\$439,802	\$1,710,585	\$0
<b>Net-Current Liabilities</b>	\$3,890,223	\$793,475	\$0
<b>Working Capital</b>	\$6,122,115	\$7,905,270	\$0
<b>Fund Equity</b>	\$7,459,587	\$10,443,662	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$0	\$0	
<b>Unreserved</b>	\$7,459,587	\$10,443,662	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$7,459,587	\$10,443,662	\$0

**City of Cupertino**

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**Balance Sheet**

Fiscal Year 2015

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$152,667,985	\$40,128,232	\$335,486,485
<b>Less: Non-Current Assets</b>	\$152,667,985	\$40,128,232	\$198,822,468
<b>Net Current Assets</b>	\$0		\$136,664,017
<b>Total Liabilities</b>		\$40,128,232	\$60,668,335
<b>Non-Current Liabilities</b>		\$40,128,232	\$42,278,619
<b>Net-Current Liabilities</b>			\$18,389,716
<b>Working Capital</b>			\$118,274,301
<b>Fund Equity</b>	\$152,667,985		\$274,818,150
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$152,667,985		\$152,667,985
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$17,903,249
<b>Fund Balance</b>			
<b>Reserved</b>			\$37,377,819
<b>Unreserved - Designated</b>			\$31,752,180
<b>Unreserved - Undesignated</b>			\$35,116,917
<b>Total Fund Equity</b>	\$152,667,985		\$274,818,150

**City of Cupertino**

**Cities Financial Transactions Report - Consolidated Statement of Revenues,  
Expenditures, and Changes in Fund Balance/Working Capital**

**Consolidated Statement**

Fiscal Year 2015

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$11,408.132	\$2,274.802	\$9,133.330
Public Safety	\$10,626.032	\$324.134	\$10,301.898
Transportation	\$23,064.317	\$3,422.541	\$19,641.776
Community Development	\$17,792.415	\$14,292.535	\$3,499.880
Health	\$2,539.060	\$2,064.579	\$474.481
Culture and Leisure	\$11,281.936	\$7,463.754	\$3,818.182
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$76,711.892</b>	<b>\$29,842.345</b>	<b>\$46,869.547</b>
<b>General Revenues</b>			
Taxes			\$49,851.109
Licenses and Permits			\$0
Fines and Forfeitures			\$390.467
Revenue from Use of Money and Property			\$359.082
Intergovernmental State			\$323.269
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$23,814.257
<b>Total</b>			<b>\$74,738.184</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$27,868.637</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>(\$8,833.454)</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$108,254.259</b>

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**Consolidated Statement**

Fiscal Year 2015

Adjustments (Specify, maximum of 10 entries allowed) (\$6,476,749)

Specify: Amount:

Internal Service Fund Net Transfers	-640,634
Prior Period Audit Adjustments	-4,239,418
Debt Service Fund Balance Rptd as Special District	-1,596,697
Total:	(\$6,476,749)

Ending Fund Balance/ Working Capital \$120,812,693

Appropriations Limit 82,055,631

Total Annual Appropriations Subject to the Limit 74,462,688