

City of Cupertino

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2010

Assets	Enterprise	Internal Service
Cash and Investments	9,762,252	7,524,587
Fixed Assets	788,213	1,004,931
Other Assets	347,728	3,765,780
Total Assets	\$10,898,193	\$12,295,298
Less: Non-Current Assets		
Net Current Assets	\$10,898,193	\$12,295,298
Liabilities		
Accounts Payable	415,482	55,701
Compensated Absences	40,138	59,573
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)		
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	42,676	24,142
Other Liabilities 2	548,068	
Other Liabilities 3		1,633,943
Total Liabilities	\$1,046,364	\$1,773,359
Less: Non-Current Liability		1,773,359
Net Current Liabilities	\$1,046,364	\$0
Working Capital	\$9,851,829	\$12,295,298
Fund Equity	\$9,851,829	\$10,521,939
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$9,851,829	\$10,521,939
Total Fund Equity	\$9,851,829	\$10,521,939

City of Cupertino
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Fiduciary Fund Types

Fiscal Year 2010

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	118,241			\$118,241
Fixed Assets				\$0
Other Assets				\$0
Total Assets	\$118,241	\$0	\$0	\$118,241
Less: Non-Current Assets				\$0
Net Current Assets	\$118,241	\$0	\$0	\$118,241
Liabilities				
Accounts Payable				\$0
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	118,241			\$118,241
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$118,241	\$0	\$0	\$118,241
Less: Non-Current Liability				\$0
Net Current Liabilities	\$118,241	\$0	\$0	\$118,241
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Cupertino

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2010

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$51,580,958
Fixed Assets	149,348,606		\$151,141,750
Other Assets		48,009,823	\$57,368,782
Total Assets	\$149,348,606	\$48,009,823	\$260,091,490
Less: Non-Current Assets	\$149,348,606	\$48,009,823	\$197,358,429
Net Current Assets	\$0	\$0	\$62,733,061
Accounts Payable			\$6,608,881
Compensated Absences		2,464,823	\$2,564,534
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$0
Other (State or Federal Financing)			\$0
Lease Principal		45,510,000	\$45,510,000
Other Liabilities 1		35,000	\$728,871
Other Liabilities 2			\$2,156,300
Other Liabilities 3			\$2,155,074
Total Liabilities		\$48,009,823	\$59,723,660
Less: Non-Current Liabilities		\$48,009,823	\$49,783,182
Net Current Liabilities		\$0	\$9,940,478
Working Capital			\$52,792,583
Fund Equity	\$149,348,606		\$200,367,830
Contributed Capital			\$0
Invest In General Fixed Assets	149,348,606		\$149,348,606
Reserved			\$0
Unreserved			\$20,373,768
Fund Balance			
Reserved			\$7,755,940
Unreserved Designated			\$0
Unreserved Undesignated			\$22,889,516
Total Fund Equity	\$149,348,606		\$200,367,830

City of Cupertino
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2010

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	0
Lease Payments	1,460,000
Total Debt Service	\$1,460,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	1,460,000
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	0	0		\$0
Other	0	0		\$0
Lease Principal	45,510,000	45,510,000		\$0

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

Balance Sheet

Fiscal Year 2010

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$21,394,248	\$8,330,396	\$2,554,649	\$7,142,036
Less: Non-Current Assets				
Net Current Assets	\$21,394,248	\$8,330,396	\$2,554,649	\$7,142,036
Total Liabilities	\$4,958,633	\$429,646	\$2,496,972	\$890,622
Non-Current Liabilities				
Net Current Liabilities	\$4,958,633	\$429,646	\$2,496,972	\$890,622
Working Capital	\$16,435,615	\$7,900,750	\$57,677	\$6,251,414
Fund Equity	\$16,435,615	\$7,900,750	\$57,677	\$6,251,414
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$2,308,290	\$2,927,369	\$57,677	\$2,462,604
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$14,127,325	\$4,973,381	\$0	\$3,788,810
Total Fund Equity	\$16,435,615	\$7,900,750	\$57,677	\$6,251,414

