

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The **Park and Recreation Fund** accounts for the operation of the City's parks system. The City Charter requires that the City deposit ten percent of all business and occupation taxes, fines, penalties, and other licenses into this fund. The fund also receives usage fees and support from the General Fund.

The **Library Fund** accounts for the operations of the City's libraries. The Library Board governs the Library's operations and the City Council appropriates moneys for its regular operating requirements. The Library also receives support from the State of Washington, other governmental units, and private donors.

The **Seattle Monorail Fund** accounts for transactions pertaining to the financial relations of the City with the Seattle Popular Monorail Authority (SPMA), formerly the Elevated Transportation Company (ETC) (Ordinances 120218, 121011).

The **Seattle Center Fund** accounts for the operations of the Seattle Center. The Center is a 74-acre convention, performance, and family entertainment complex on the site of the 1962 Seattle World's Fair.

The **Human Services Operating Fund** accounts for grants and General Fund moneys for programs to aid low-income persons, youths, and the elderly.

The **Office of Housing Fund** accounts for activities pertaining to housing development, application for and compliance with conditions for housing loans and grants.

The **Housing and Community Development Revenue Sharing Fund** receives federal Community Development Block Grant and Urban Development Action Grant moneys to provide housing and community development assistance to low- and moderate-income persons.

The **Education and Development Services Fund** accounts for a seven-year levy approved by the voters in 1997 and another approved in 2004 to provide educational and developmental services to supplement the basic education activities financed by the State of Washington (Ordinances 118557 and 121529).

The **Business Improvement Areas Fund** accounts for moneys that businesses assess themselves for parking, festivals, and other nongovernmental activities.

The **General Trust Fund** accounts for amounts received with restrictions under contractual agreements.

The **Municipal Arts Fund** receives at least one percent of the total cost of City capital construction projects. The City uses these moneys to buy visual arts.

The **General Donations and Gift Trust Fund** holds a variety of gifts and donations which have restrictions on their use. Programs eligible to receive support from this fund include the gift catalog, animal control, emergency medical assistance program, horse patrol, and K-9 corps.

DEBT SERVICE FUNDS

The **Interfund Notes Payable - Local Improvement Districts (LIDs) Fund** accounts for the payments of interest and principal on interfund notes payable to the Cumulative Reserve Fund. The proceeds of the notes funded the activities of certain LID districts.

The **Local Improvement Guaranty Fund** receives surpluses and guarantees faithful compliance of bond covenants on completed or defeased LID bond funds. When required, it shall be funded by excess general property tax levies or by the General Fund. The City is legally obliged to maintain a fund level at 10 percent of net outstanding LID debt.

CAPITAL PROJECTS FUNDS

The **2005 Multipurpose Long-Term General Obligation Bond Fund** was established in 2004 to account for startup activities related to the acquisition of parking pay stations. The fund obtained a bridge loan in 2004 from the City's consolidated residual cash pool. The loan was repaid and additional capital improvement programs were funded in 2005 when the 2005 bonds were

issued. The 2005 bond issue included financing for the Central Library Garage, Pier 59 Aquarium improvement, Fremont Bridge approaches and bridge, and SR519 projects (Ordinances 121329, 121663).

The **Transportation Bond Fund** was established in 1997 to account for part of the proceeds of a limited tax general obligation bond issue in the amount of \$9.5 million for designated transportation programs and projects (Ordinances 118503 and 118528).

The **Libraries for All Fund** was established in 1998 to account for the proceeds of an unlimited tax general obligation (UTGO) bond issue of \$100 million in 1999 for paying part of the cost of the new central library and community libraries. Additionally in 2002 the City issued \$94.9 million in UTGO bonds, the proceeds of which are used to pay for the cost of the ongoing construction of these facilities. The 1999 and 2002 bond issues were authorized by Ordinance 119185 in accordance with the bond levy approved by voters of the City in November 1998 pursuant to Ordinance 119019.

The **Public Safety Facilities and Equipment Fund** was established in December 1990 to account for the improvement of public safety equipment. In 1990 the fund received transfers of reimbursable appropriations from the Cumulative Reserve Fund and expended \$1 million for the improvement and construction of certain facilities. In 1991 the fund received \$8 million from the sale of limited tax levy general obligation bonds. In 1996 the fund received \$17.6 million from the sale of limited tax general obligation bonds (Ordinances 115453, 116797, 118108, 118184, 118225, and 118364).

The **Shoreline Park Improvement Fund** accounts for Local Improvement subprogram moneys for shoreline and beach park improvements that were received as METRO mitigation grants related to the expansion of the West Point sewage treatment plant (Ordinance 115496).

The **Community Improvement Fund** accounts for moneys from community improvement contributions by METRO for public improvements in the Alki and Discovery Park areas to mitigate the negative construction impacts in those communities (Ordinance 115496).

The **City Facilities Renovation and Improvement Fund** received \$22.2 million of 1-2-3 Bond Program proceeds. It provides funds to renovate libraries, fire stations, Seattle Center facilities, harbor patrol stations, and other facilities (Ordinance 111717).

The **Capital Facilities Project Fund** was established in 1992 to receive \$35 million from the sale of limited tax general obligation bonds for financing housing, health, open space, parks, and recreation facilities included in the City's comprehensive plan (Ordinance 116105).

The **Conservation Futures Fund** was established in 1990 to account for the proceeds from the Conservation Futures Levy which are allocated to the City by King County and for the City's matching amounts. The funds are to acquire suitable greenbelt areas for conserving and enhancing the quality of the environment (Ordinances 114763, 114978, 116908).

The **Open Spaces and Trails Bond Fund** was established in 1989. It accounts for \$41.8 million which is Seattle's portion of the King County general obligation bond issued to finance the preservation of greenbelts, natural areas, other undeveloped open spaces, and to acquire and develop recreational trails within the City (Ordinance 114900).

The **Seattle Center and Parks Multipurpose Levy Fund** was established to account for the 8-year \$72 million property tax levy approved by voters in 1999 for improvements to the Seattle Center Opera House, replacement of the Flag Pavilion with a new Festivals Pavilion, and the construction and remodeling of community centers (Ordinance 119522). It also accounts for the 8-year \$129.2 million property tax levy approved by the voters in 2000 for improving maintenance and programs of existing parks, including the Woodland Park Zoo; acquiring, developing, and maintaining new neighborhood parks, green spaces, playfields, trails, and boulevards; and recreational programming for funding safe out-of-school and senior activities (Ordinance 120024).

The **Denny Triangle Public Amenity Fund** was established in 2001 to account for proceeds from contributions by developers in the Denny Triangle using the Transfer of Development Credits (TDC) Program provisions and from contributions by King County to fund amenities in the Denny Triangle Urban Village in support of the TDC program, and interest earned on such funds (Ordinance 119729).

The **Seattle Center Redevelopment/Parks Community Center Fund** was established in 1991 to provide partial funding for certain needed improvements to the Seattle Center and full City funding for certain improvements to selected community centers. It received the proceeds of the \$14.75 million limited tax general obligation bond issue and grant moneys from Washington State Department of Community Development. The fund also received the proceeds of the \$3.22 million sale of limited tax general

obligation bond anticipation notes to finance preconstruction costs for redevelopment of the Seattle Center Coliseum during 1993 (Ordinances 115844 and 116720).

The **Municipal Civic Center Fund** was established in 1998 to account for the planning, design, and construction of the new Municipal Courthouse and police headquarters, the new City Hall, Key Tower major improvements, and other capital projects relating to the Civic Center (Ordinance 119304).

The **South Police Stations Fund** was established in 1999 to account for moneys to be used for the design of the new South Police Station and modification of existing stations (Ordinance 119432).

The **Public Safety Information Technology Fund** was established in 1999 to account for part of the proceeds from the sale of limited tax general obligation bonds for the purpose of acquiring public safety information technology (Ordinance 119630). The 2003 Fire Facilities Subfund was established to account for the nine-year \$167.2 million levy approved by voters in 2003 for neighborhood fire stations, support facilities, emergency preparedness improvements and other emergency response facilities, and marine apparatus (Ordinance 121230).

The **2001 Capital Facilities Bond Fund** was established to account for the costs of the design, construction, and acquisition of property for various City purposes (Ordinances 120169 and 120398).

The **2002 Capital Facilities Bond Fund** accounts for the proceeds of the sale of limited tax general obligation bonds in January 2002 in the amount of \$13.2 million as it relates to the Park and Recreation Department's Roy Street Shops Replacement Project (Ordinances 120646 and 120862).

The **2002B Long-Term General Obligation Project Fund** was established to account for the proceeds of \$46.9 million limited tax general obligation bonds issued in September 2002 to provide funding for various new capital projects of the City in 2002 (Ordinance 120894).

The **2003 Long-Term General Obligation Project Fund** was established to account for the proceeds of bonds issued in February 2003 to provide funding for Seattle Center's Roof and Structural Repairs, Fleets and Facilities Department's Park 90/5 Facility Earthquake Repair, and the SR519 and Alaskan Way Viaduct/Seawall Projects of the Seattle Department of Transportation (Ordinance 120979).

PERMANENT FUNDS

The **H. H. Dearborn Fund** holds a \$50,000 nonexpendable gift to the City. The investment income is available for charitable purposes.

The **Beach Maintenance Trust Fund** received \$2.0 million appropriated from the City's Shoreline Park Improvement Fund. The earnings on this fund are used solely to maintain public beaches in Seattle.

COMBINING BALANCE SHEET
SUMMARY BY FUND TYPE
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2005
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Comparative Totals	
					2005	Restated 2004
ASSETS						
Cash and Equity in Pooled Investments	\$ 50,078	\$ 703	\$ 118,159	\$ 2,019	\$ 170,959	\$ 157,284
Receivables, Net of Allowances						
Taxes	4,426	-	995	-	5,421	4,871
Accounts	4,087	-	17	-	4,104	4,508
Contracts and Notes	2	-	-	-	2	2
Interest and Dividends	88	2	393	6	489	59
Unbilled and Others	1,343	-	-	-	1,343	480
Due from Other Funds	6,022	459	1,693	274	8,448	8,819
Due from Other Governments	14,322	-	1,502	-	15,824	18,569
Inventories	957	-	-	-	957	938
Contracts and Notes - Noncurrent	44,380	-	6,133	-	50,513	68,455
Deferred Charges and Other Assets	355	14	-	-	369	16
Total Assets	\$ 126,060	\$ 1,178	\$ 128,892	\$ 2,299	\$ 258,429	\$ 264,001
LIABILITIES						
Accounts Payable	\$ 20,280	\$ -	\$ 7,166	\$ 91	\$ 27,537	\$ 23,176
Contracts Payable	122	-	1,933	9	2,064	1,783
Due to Other Funds	4,778	462	3,465	2	8,707	10,927
Due to Other Governments	3,318	-	50	-	3,368	5,458
Salaries, Benefits, and Taxes Payable	6,520	-	69	-	6,589	6,199
Interest Payable	23	-	17	-	40	-
Deposits Payable	166	-	-	-	166	134
Revenue Collected/Billed in Advance - Current	1,454	-	-	-	1,454	1,548
Other Current Liabilities	117	-	14	-	131	127
Advances from Other Funds	7,501	-	-	-	7,501	14,351
Deferred Revenues	45,172	14	7,128	-	52,314	70,213
Total Liabilities	89,451	476	19,842	102	109,871	133,916
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	1,210	-	109,050	-	110,260	102,495
Continuing Appropriations	16,662	-	-	1	16,663	12,897
Debt Service	-	702	-	-	702	683
Encumbrances	1,446	-	-	-	1,446	1,380
Reserves Not Available for Appropriation						
Endowments	-	-	-	2,050	2,050	2,050
Gifts	2,142	-	-	146	2,288	9,289
Inventories	711	-	-	-	711	-
Petty Cash	18	-	-	-	18	23
Unreserved Fund Balances	14,420	-	-	-	14,420	1,268
Total Fund Balances	36,609	702	109,050	2,197	148,558	130,085
Total Liabilities and Fund Balances	\$ 126,060	\$ 1,178	\$ 128,892	\$ 2,299	\$ 258,429	\$ 264,001

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COMBINING BALANCE SHEET

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NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2005

(In Thousands)

	Park and Recreation	Library	Seattle Center	Human Services Operating
ASSETS				
Cash and Equity in Pooled Investments	\$ 2,670	\$ 12,833	\$ 771	\$ 7,281
Receivables, Net of Allowances				
Taxes	4,184	-	-	-
Accounts	880	539	2,274	-
Contracts and Notes	-	-	-	-
Interest and Dividends	1	8	10	-
Unbilled and Others	122	-	1,152	69
Due from Other Funds	3,201	183	347	1,392
Due from Other Governments	191	328	-	9,393
Inventories	711	-	246	-
Contracts and Notes - Noncurrent	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
	\$ 11,960	\$ 13,891	\$ 4,800	\$ 18,135
LIABILITIES				
Accounts Payable	\$ 2,863	\$ 1,148	\$ 705	\$ 9,373
Contracts Payable	103	-	-	-
Due to Other Funds	641	86	1,066	368
Due to Other Governments	-	-	-	3,317
Salaries, Benefits, and Taxes Payable	2,711	1,471	1,224	887
Interest Payable	-	-	23	-
Deposits Payable	65	-	100	-
Revenue Collected/Billed in Advance - Current	418	134	-	901
Other Current Liabilities	117	-	-	-
Advances from Other Funds	-	-	7,501	-
Deferred Revenues	1	-	550	-
	6,919	2,839	11,169	14,846
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	592	-	-	-
Continuing Appropriations	218	7,517	-	2,285
Encumbrances	750	243	-	16
Reserves Not Available for Appropriation				
Gifts	-	2,111	-	-
Inventories	711	-	-	-
Petty Cash	18	-	-	-
Unreserved Fund Balances	2,752	1,181	(6,369)	988
Total Fund Balances	5,041	11,052	(6,369)	3,289
Total Liabilities and Fund Balances	\$ 11,960	\$ 13,891	\$ 4,800	\$ 18,135

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2005

(In Thousands)

	Office of Housing	Housing and Community Development Revenue Sharing	Education and Development Services	Business Improvement Areas
ASSETS				
Cash and Equity in Pooled Investments	\$ 167	\$ 3,250	\$ 16,645	\$ 166
Receivables, Net of Allowances				
Taxes	-	-	242	-
Accounts	-	-	-	387
Contracts and Notes	-	-	-	-
Interest and Dividends	-	53	-	-
Unbilled and Others	-	-	-	-
Due from Other Funds	401	217	76	-
Due from Other Governments	-	4,261	141	-
Inventories	-	-	-	-
Contracts and Notes - Noncurrent	-	44,380	-	-
Deferred Charges and Other Assets	-	-	-	-
Total Assets	<u>\$ 568</u>	<u>\$ 52,161</u>	<u>\$ 17,104</u>	<u>\$ 553</u>
LIABILITIES				
Accounts Payable	\$ 27	\$ 1,561	\$ 3,862	\$ 599
Contracts Payable	-	-	-	-
Due to Other Funds	6	1,706	528	-
Due to Other Governments	-	-	-	-
Salaries, Benefits, and Taxes Payable	152	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	1	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-
Other Current Liabilities	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	44,379	242	-
Total Liabilities	186	47,646	4,632	599
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	-	-	-	-
Continuing Appropriations	270	4,515	1,687	-
Encumbrances	22	-	-	-
Reserves Not Available for Appropriation				
Gifts	-	-	-	-
Inventories	-	-	-	-
Petty Cash	-	-	-	-
Unreserved Fund Balances	90	-	10,785	(46)
Total Fund Balances	<u>382</u>	<u>4,515</u>	<u>12,472</u>	<u>(46)</u>
Total Liabilities and Fund Balances	<u>\$ 568</u>	<u>\$ 52,161</u>	<u>\$ 17,104</u>	<u>\$ 553</u>

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COMBINING BALANCE SHEET

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NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2005

(In Thousands)

	<u>General Trust</u>	<u>Municipal Arts</u>	<u>General Donations and Gift Trust</u>	<u>Comparative Totals</u>	
				<u>2005</u>	<u>Restated 2004</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 2,498	\$ 1,064	\$ 2,733	\$ 50,078	\$ 45,130
Receivables, Net of Allowances					
Taxes	-	-	-	4,426	3,870
Accounts	-	-	7	4,087	4,508
Contracts and Notes	1	-	1	2	2
Interest and Dividends	7	2	7	88	5
Unbilled and Others	-	-	-	1,343	480
Due from Other Funds	22	160	23	6,022	5,739
Due from Other Governments	8	-	-	14,322	18,223
Inventories	-	-	-	957	938
Contracts and Notes - Noncurrent	-	-	-	44,380	62,377
Deferred Charges and Other Assets	-	355	-	355	-
	<u>\$ 2,536</u>	<u>\$ 1,581</u>	<u>\$ 2,771</u>	<u>\$ 126,060</u>	<u>\$ 141,272</u>
Total Assets					
LIABILITIES					
Accounts Payable	\$ 36	\$ 18	\$ 88	\$ 20,280	\$ 16,877
Contracts Payable	-	19	-	122	463
Due to Other Funds	5	357	15	4,778	7,271
Due to Other Governments	-	-	1	3,318	5,428
Salaries, Benefits, and Taxes Payable	43	21	11	6,520	6,166
Interest Payable	-	-	-	23	-
Deposits Payable	-	-	-	166	134
Revenue Collected/Billed in Advance - Current	-	-	1	1,454	1,548
Other Current Liabilities	-	-	-	117	127
Advances from Other Funds	-	-	-	7,501	11,151
Deferred Revenues	-	-	-	45,172	63,118
	<u>84</u>	<u>415</u>	<u>116</u>	<u>89,451</u>	<u>112,283</u>
Total Liabilities					
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	618	-	-	1,210	1,199
Continuing Appropriations	29	141	-	16,662	12,866
Encumbrances	62	334	19	1,446	1,380
Reserves Not Available for Appropriation					
Gifts	-	-	31	2,142	9,134
Inventories	-	-	-	711	-
Petty Cash	-	-	-	18	23
Unreserved Fund Balances	<u>1,743</u>	<u>691</u>	<u>2,605</u>	<u>14,420</u>	<u>4,387</u>
Total Fund Balances	<u>2,452</u>	<u>1,166</u>	<u>2,655</u>	<u>36,609</u>	<u>28,989</u>
Total Liabilities and Fund Balances	<u>\$ 2,536</u>	<u>\$ 1,581</u>	<u>\$ 2,771</u>	<u>\$ 126,060</u>	<u>\$ 141,272</u>

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE**

December 31, 2005

(In Thousands)

	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	Comparative Totals	
			2005	Restated 2004
ASSETS				
Cash and Equity in Pooled Investments	\$ 461	\$ 242	\$ 703	\$ 706
Receivables, Net of Allowances:				
Interest and Dividends	1	1	2	-
Due from Other Funds	-	459	459	2
Deferred Charges and Other Assets	14	-	14	16
Total Assets	<u>\$ 476</u>	<u>\$ 702</u>	<u>\$ 1,178</u>	<u>\$ 724</u>
LIABILITIES				
Due to Other Funds	462	-	462	25
Deferred Revenues	14	-	14	16
Total Liabilities	476	-	476	41
FUND BALANCES				
Reserves Legally Segregated for Future Use Debt Service	-	702	702	683
Total Liabilities and Fund Balances	<u>\$ 476</u>	<u>\$ 702</u>	<u>\$ 1,178</u>	<u>\$ 724</u>

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COMBINING BALANCE SHEET

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NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2005

(In Thousands)

	2005 Multipurpose Long-Term General Obligation Bond	Transportation Bond	Libraries for All	Public Safety Facilities and Equipment
ASSETS				
Cash and Equity in Pooled Investments	\$ 24,118	\$ 1,390	\$ 13,296	\$ 783
Receivables, Net of Allowances				
Taxes	-	-	-	-
Accounts	-	-	1	-
Interest and Dividends	68	4	37	3
Due from Other Funds	76	-	2	-
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-
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Total Assets	\$ 24,262	\$ 1,394	\$ 13,336	\$ 786
LIABILITIES				
Accounts Payable	\$ 2,052	\$ -	\$ 579	\$ -
Contracts Payable	465	-	-	-
Due to Other Funds	650	16	44	-
Due to Other Governments	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Interest Payable	-	-	-	-
Other Current Liabilities	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	-	-	-
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Total Liabilities	3,167	16	623	-
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	21,095	1,378	12,713	786
Unreserved Fund Balances	-	-	-	-
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Total Fund Balances	21,095	1,378	12,713	786
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Total Liabilities and Fund Balances	\$ 24,262	\$ 1,394	\$ 13,336	\$ 786

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2005

(In Thousands)

	<u>Shoreline Park Improvement</u>	<u>Community Improvement</u>	<u>City Facilities Renovation and Improvement</u>	<u>Capital Facilities Project</u>	<u>Conservation Futures</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 1,000	\$ 41	\$ 75	\$ 157	\$ 955
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	16	-	-	-	-
Interest and Dividends	57	1	-	-	3
Due from Other Funds	296	-	-	-	-
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	6,133	-
Total Assets	<u>\$ 1,369</u>	<u>\$ 42</u>	<u>\$ 75</u>	<u>\$ 6,290</u>	<u>\$ 958</u>
LIABILITIES					
Accounts Payable	\$ 832	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	2	-	-
Due to Other Funds	35	-	-	-	-
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Interest Payable	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	-	6,133	-
Total Liabilities	867	-	2	6,133	-
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	502	42	73	157	958
Unreserved Fund Balances	-	-	-	-	-
Total Fund Balances	<u>502</u>	<u>42</u>	<u>73</u>	<u>157</u>	<u>958</u>
Total Liabilities and Fund Balances	<u>\$ 1,369</u>	<u>\$ 42</u>	<u>\$ 75</u>	<u>\$ 6,290</u>	<u>\$ 958</u>

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COMBINING BALANCE SHEET

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NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2005

(In Thousands)

	Open Spaces and Trails Bond	Seattle Center and Parks Multipurpose Levy	Denny Triangle Public Amenity	Seattle Center Redevelopment/ Parks Community Center	Municipal Civic Center
ASSETS					
Cash and Equity in Pooled Investments	\$ 267	\$ 31,361	\$ 8	\$ 168	\$ 6,964
Receivables, Net of Allowances					
Taxes	-	582	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	1	88	-	1	34
Due from Other Funds	-	1,209	-	5	-
Due from Other Governments	-	154	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Total Assets	\$ 268	\$ 33,394	\$ 8	\$ 174	\$ 6,998
LIABILITIES					
Accounts Payable	\$ -	\$ 2,518	\$ -	\$ 4	\$ 109
Contracts Payable	-	677	-	-	725
Due to Other Funds	1	1,051	-	1	1,117
Due to Other Governments	-	36	-	-	-
Salaries, Benefits, and Taxes Payable	-	1	-	-	-
Interest Payable	-	-	-	-	17
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	582	-	-	-
Total Liabilities	1	4,865	-	5	1,968
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	267	28,529	8	169	5,030
Unreserved Fund Balances	-	-	-	-	-
Total Fund Balances	267	28,529	8	169	5,030
Total Liabilities and Fund Balances	\$ 268	\$ 33,394	\$ 8	\$ 174	\$ 6,998

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2005

(In Thousands)

	South Police Stations	Public Safety Information Technology	2001 Capital Facilities Bond	2002 Capital Facilities Bond
ASSETS				
Cash and Equity in Pooled Investments	\$ 497	\$ 26,589	\$ 643	\$ 37
Receivables, Net of Allowances				
Taxes	-	413	-	-
Accounts	-	-	-	-
Interest and Dividends	1	65	2	1
Due from Other Funds	-	73	-	-
Due from Other Governments	-	1,348	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Total Assets	<u>\$ 498</u>	<u>\$ 28,488</u>	<u>\$ 645</u>	<u>\$ 38</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 705	\$ -	\$ -
Contracts Payable	-	-	-	-
Due to Other Funds	1	316	26	-
Due to Other Governments	-	14	-	-
Salaries, Benefits, and Taxes Payable	-	66	-	-
Interest Payable	-	-	-	-
Other Current Liabilities	-	14	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	413	-	-
Total Liabilities	1	1,528	26	-
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	497	26,960	619	38
Unreserved Fund Balances	-	-	-	-
Total Fund Balances	<u>497</u>	<u>26,960</u>	<u>619</u>	<u>38</u>
Total Liabilities and Fund Balances	<u>\$ 498</u>	<u>\$ 28,488</u>	<u>\$ 645</u>	<u>\$ 38</u>

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COMBINING BALANCE SHEET

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NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2005

(In Thousands)

	2002B Long-Term General Obligation Project	2003 Long-Term General Obligation Project	Comparative Totals	
			2005	2004
ASSETS				
Cash and Equity in Pooled Investments	\$ 6,683	\$ 3,127	\$ 118,159	\$ 109,184
Receivables, Net of Allowances				
Taxes	-	-	995	1,001
Accounts	-	-	17	-
Interest and Dividends	18	9	393	54
Due from Other Funds	32	-	1,693	3,074
Due from Other Governments	-	-	1,502	346
Contracts and Notes - Noncurrent	-	-	6,133	6,078
	<u>\$ 6,733</u>	<u>\$ 3,136</u>	<u>\$ 128,892</u>	<u>\$ 119,737</u>
Total Assets				
LIABILITIES				
Accounts Payable	\$ 321	\$ 46	\$ 7,166	\$ 6,288
Contracts Payable	-	64	1,933	1,318
Due to Other Funds	142	65	3,465	3,631
Due to Other Governments	-	-	50	30
Salaries, Benefits, and Taxes Payable	2	-	69	33
Interest Payable	-	-	17	-
Other Current Liabilities	-	-	14	-
Advances from Other Funds	-	-	-	3,200
Deferred Revenues	-	-	7,128	7,079
	<u>465</u>	<u>175</u>	<u>19,842</u>	<u>21,579</u>
Total Liabilities				
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	6,268	2,961	109,050	101,296
Unreserved Fund Balances	-	-	-	(3,138)
	<u>6,268</u>	<u>2,961</u>	<u>109,050</u>	<u>98,158</u>
Total Fund Balances				
Total Liabilities and Fund Balances	<u>\$ 6,733</u>	<u>\$ 3,136</u>	<u>\$ 128,892</u>	<u>\$ 119,737</u>

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS – PERMANENT
December 31, 2005
(In Thousands)

	<u>H. H. Dearborn</u>	<u>Beach Maintenance Trust</u>	<u>Comparative Totals</u>	
			<u>2005</u>	<u>2004</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 195	\$ 1,824	\$ 2,019	\$ 2,264
Receivables, Net of Allowances				
Interest and Dividends	1	5	6	-
Due from Other Funds	-	274	274	4
Total Assets	<u>\$ 196</u>	<u>\$ 2,103</u>	<u>\$ 2,299</u>	<u>\$ 2,268</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 91	\$ 91	\$ 11
Contracts Payable	-	9	9	2
Due to Other Funds	-	2	2	-
Total Liabilities	-	102	102	13
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Continuing Appropriations	-	1	1	31
Reserves Not Available for Appropriation				
Endowments	50	2,000	2,050	2,050
Gifts	146	-	146	155
Unreserved Fund Balances	-	-	-	19
Total Fund Balances	<u>196</u>	<u>2,001</u>	<u>2,197</u>	<u>2,255</u>
Total Liabilities and Fund Balances	<u>\$ 196</u>	<u>\$ 2,103</u>	<u>\$ 2,299</u>	<u>\$ 2,268</u>