

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 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 **General Bond Interest and Redemption Fund** receives moneys from excess property tax levies to pay interest costs and principal redemptions on voter-approved general obligation bonds. It also receives moneys from the General Fund, the Fleets and Facilities Fund, and other City funds to pay for interest costs and principal redemptions on councilmanic limited tax general obligation bonds.

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 bridgeway, 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).

The **2006 Multipurpose Long-Term General Obligation Bond Fund** was established to account for up to \$24.1 million proceeds of limited tax general obligation bonds issued in 2006 for funding for the costs of the Viaduct, Pier 59, Mercer Corridor, and South Lake Union Streetcar projects; as well as for the refinancing of earthquake repair costs of the Park 90/5 Facility (Ordinance 121982).

The **Local Improvement Fund, District No. 6750** was established in 2006 to account for the construction of a streetcar line serving downtown Seattle, Denny Triangle, and South Lake Union, to be funded from proceeds of local improvement bonds and special assessments upon property in the local improvement district (Ordinance 121951).

The **2007 Multipurpose Long-Term General Obligation Bond Fund** was established in 2006 to account for the acquisition of real property in the Northgate area for future general municipal purposes and for the costs of improvements to the Seattle Aquarium. Funds for these projects were initially provided from interfund loans to be repaid from future proceeds of limited tax general obligation bonds to be issued by the City (Ordinance 122121).

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.

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COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

SUMMARY BY FUND TYPE

December 31, 2006

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Comparative Totals	
					2006	2005
ASSETS						
Cash and Equity in Pooled Investments	\$ 52,721	\$ 16,271	\$ 131,459	\$ 2,194	\$ 202,645	\$ 185,198
Cash with Fiscal Agent	-	-	-	-	-	20
Receivables, Net of Allowances						
Taxes	5,188	643	1,312	-	7,143	5,926
Accounts	4,478	-	61	-	4,539	4,104
Contracts and Notes	7,223	-	-	-	7,223	2
Interest and Dividends	129	27	2,361	9	2,526	499
Unbilled and Others	1,343	-	-	-	1,343	1,343
Due from Other Funds	5,685	26	439	-	6,150	8,474
Due from Other Governments	16,416	13	1,978	-	18,407	15,963
Inventories	901	-	-	-	901	957
Prepaid and Other Current Assets	80	-	-	-	80	-
Contracts and Notes - Noncurrent	37,564	-	6,188	-	43,752	50,513
Deferred Charges and Other Assets	-	12	22,380	-	22,392	369
Total Assets	\$ 131,728	\$ 16,992	\$ 166,178	\$ 2,203	\$ 317,101	\$ 273,368
LIABILITIES						
Accounts Payable	\$ 17,862	\$ 11	\$ 4,715	\$ -	\$ 22,588	\$ 27,537
Matured Long-Term Debt - Principal	-	-	-	-	-	20
Contracts Payable	388	-	1,348	-	1,736	2,064
Due to Other Funds	3,392	3	4,108	11	7,514	8,707
Due to Other Governments	3,289	4	14	-	3,307	3,375
Salaries, Benefits, and Taxes Payable	6,742	-	20	-	6,762	6,589
Interest Payable	3	-	-	-	3	40
Deposits Payable	253	-	14	-	267	166
Revenue Collected/Billed in Advance - Current	1,980	-	310	-	2,290	1,454
Other Current Liabilities	109	-	-	-	109	131
Advances from Other Funds	1,150	-	3,091	-	4,241	7,501
Deferred Revenues	45,750	512	29,585	-	75,847	52,819
Total Liabilities	80,918	530	43,205	11	124,664	110,403
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	5,240	-	126,098	-	131,338	110,260
Continuing Appropriations	13,817	-	-	2	13,819	16,663
Debt Service	-	16,462	-	-	16,462	15,109
Encumbrances	1,392	-	-	-	1,392	1,446
Reserves Not Available for Appropriation						
Endowments	-	-	-	2,050	2,050	2,050
Gifts	3,339	-	-	140	3,479	2,288
Inventories	658	-	-	-	658	711
Petty Cash	24	-	-	-	24	18
Unreserved Fund Balances	26,340	-	(3,125)	-	23,215	14,420
Total Fund Balances	50,810	16,462	122,973	2,192	192,437	162,965
Total Liabilities and Fund Balances	\$ 131,728	\$ 16,992	\$ 166,178	\$ 2,203	\$ 317,101	\$ 273,368

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2006
(In Thousands)

	Park and Recreation	Library	Seattle Center	Human Services Operating
ASSETS				
Cash and Equity in Pooled Investments	\$ 3,201	\$ 15,951	\$ 406	\$ 4,474
Receivables, Net of Allowances				
Taxes	4,811	-	-	-
Accounts	825	164	3,086	8
Contracts and Notes	-	-	-	1
Interest and Dividends	1	32	13	-
Unbilled and Others	326	-	832	152
Due from Other Funds	2,388	889	314	1,453
Due from Other Governments	350	398	-	13,488
Inventories	658	-	243	-
Prepaid and Other Current Assets	-	80	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Total Assets	\$ 12,560	\$ 17,514	\$ 4,894	\$ 19,576
LIABILITIES				
Accounts Payable	\$ 2,799	\$ 1,095	\$ 755	\$ 8,897
Contracts Payable	239	150	-	-
Due to Other Funds	1,175	124	197	165
Due to Other Governments	-	-	-	3,281
Salaries, Benefits, and Taxes Payable	2,892	1,615	1,139	918
Interest Payable	2	-	-	-
Deposits Payable	128	-	125	-
Revenue Collected/Billed in Advance - Current	617	-	-	1,363
Other Current Liabilities	102	-	6	-
Advances from Other Funds	-	-	1,150	-
Deferred Revenues	1	-	577	-
Total Liabilities	7,955	2,984	3,949	14,624
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	-	4,670	-	-
Continuing Appropriations	773	5,483	-	1,756
Encumbrances	35	120	14	808
Reserves Not Available for Appropriation				
Gifts	-	3,308	-	-
Inventories	658	-	-	-
Petty Cash	17	8	-	-
Unreserved Fund Balances	3,122	941	931	2,388
Total Fund Balances	4,605	14,530	945	4,952
Total Liabilities and Fund Balances	\$ 12,560	\$ 17,514	\$ 4,894	\$ 19,576

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2006
(In Thousands)

	<u>Office of Housing</u>	<u>Housing and Community Development Revenue Sharing</u>	<u>Education and Development Services</u>	<u>Business Improvement Areas</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 283	\$ 3,385	\$ 18,208	\$ 576
Receivables, Net of Allowances				
Taxes	-	-	377	-
Accounts	-	-	-	371
Contracts and Notes	-	7,220	-	-
Interest and Dividends	-	8	74	-
Unbilled and Others	-	34	-	-
Due from Other Funds	282	92	42	-
Due from Other Governments	-	2,154	15	-
Inventories	-	-	-	-
Prepaid and Other Current Assets	-	-	-	-
Contracts and Notes - Noncurrent	-	37,564	-	-
Deferred Charges and Other Assets	-	-	-	-
Total Assets	<u>\$ 565</u>	<u>\$ 50,457</u>	<u>\$ 18,716</u>	<u>\$ 947</u>
LIABILITIES				
Accounts Payable	\$ 36	\$ 1,068	\$ 2,549	\$ 510
Contracts Payable	-	-	-	-
Due to Other Funds	13	1,257	398	-
Due to Other Governments	-	-	8	-
Salaries, Benefits, and Taxes Payable	153	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-
Other Current Liabilities	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	44,784	388	-
Total Liabilities	202	47,109	3,343	510
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	-	-	-	-
Continuing Appropriations	253	3,348	2,139	-
Encumbrances	15	-	-	-
Reserves Not Available for Appropriation				
Gifts	-	-	-	-
Inventories	-	-	-	-
Petty Cash	-	-	-	-
Unreserved Fund Balances	95	-	13,234	437
Total Fund Balances	<u>363</u>	<u>3,348</u>	<u>15,373</u>	<u>437</u>
Total Liabilities and Fund Balances	<u>\$ 565</u>	<u>\$ 50,457</u>	<u>\$ 18,716</u>	<u>\$ 947</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2006
(In Thousands)

	General Trust	Municipal Arts	General Donations and Gift Trust	Comparative Totals	
				2006	2005
ASSETS					
Cash and Equity in Pooled Investments	\$ 2,391	\$ 1,103	\$ 2,744	\$ 52,722	\$ 50,078
Receivables, Net of Allowances					
Taxes	-	-	-	5,188	4,426
Accounts	9	4	11	4,478	4,087
Contracts and Notes	1	-	1	7,223	2
Interest and Dividends	-	-	-	128	88
Unbilled and Others	-	-	-	1,344	1,343
Due from Other Funds	3	222	-	5,685	6,022
Due from Other Governments	10	-	-	16,415	14,322
Inventories	-	-	-	901	957
Prepaid and Other Current Assets	-	-	-	80	-
Contracts and Notes - Noncurrent	-	-	-	37,564	44,380
Deferred Charges and Other Assets	-	-	-	-	355
Total Assets	\$ 2,414	\$ 1,329	\$ 2,756	\$ 131,728	\$ 126,060
LIABILITIES					
Accounts Payable	\$ 75	\$ 24	\$ 55	\$ 17,863	\$ 20,280
Contracts Payable	-	-	-	389	122
Due to Other Funds	3	16	45	3,393	4,778
Due to Other Governments	-	-	-	3,289	3,318
Salaries, Benefits, and Taxes Payable	1	23	1	6,742	6,520
Interest Payable	-	-	-	2	23
Deposits Payable	-	-	-	253	166
Revenue Collected/Billed in Advance - Current	-	-	-	1,980	1,454
Other Current Liabilities	-	-	-	108	117
Advances from Other Funds	-	-	-	1,150	7,501
Deferred Revenues	-	-	-	45,750	45,172
Total Liabilities	79	63	101	80,919	89,451
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	569	-	-	5,239	1,210
Continuing Appropriations	-	65	-	13,817	16,662
Encumbrances	-	400	-	1,392	1,446
Reserves Not Available for Appropriation					
Gifts	-	-	31	3,339	2,142
Inventories	-	-	-	658	711
Petty Cash	-	-	-	25	18
Unreserved Fund Balances	1,766	801	2,624	26,339	14,420
Total Fund Balances	2,335	1,266	2,655	50,809	36,609
Total Liabilities and Fund Balances	\$ 2,414	\$ 1,329	\$ 2,756	\$ 131,728	\$ 126,060

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE
December 31, 2006
(In Thousands)

	General Bond Interest and Redemption	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	Comparative Totals	
				2006	2005
ASSETS					
Cash and Equity in Pooled Investments	\$ 15,533	\$ 3	\$ 734	\$ 16,270	\$ 14,942
Cash with Fiscal Agent	-	-	-	-	20
Receivables, Net of Allowances					
Taxes	643	-	-	643	505
Interest and Dividends	24	-	3	27	12
Due from Other Funds	26	-	-	26	485
Due from Other Governments	13	-	-	13	139
Deferred Charges and Other Assets	-	12	-	12	14
Total Assets	<u>\$ 16,239</u>	<u>\$ 15</u>	<u>\$ 737</u>	<u>\$ 16,991</u>	<u>\$ 16,117</u>
LIABILITIES					
Accounts Payable	\$ 11	\$ -	\$ -	\$ 11	\$ -
Matured Long-Term Debt - Principal	-	-	-	-	20
Due to Other Funds	-	3	-	3	462
Due to Other Governments	4	-	-	4	7
Deferred Revenues	500	12	-	512	519
Total Liabilities	515	15	-	530	1,008
FUND BALANCES					
Reserves Legally Segregated for Future Use Debt Service	15,724	-	737	16,461	15,109
Total Liabilities and Fund Balances	<u>\$ 16,239</u>	<u>\$ 15</u>	<u>\$ 737</u>	<u>\$ 16,991</u>	<u>\$ 16,117</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

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CAPITAL PROJECTS

December 31, 2006

(In Thousands)

	<u>2005 Multipurpose Long-Term General Obligation Bond</u>	<u>Transportation Bond</u>	<u>Libraries for All</u>	<u>Public Safety Facilities and Equipment</u>	<u>Shoreline Park Improvement</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 3,740	\$ 1,428	\$ 7,112	\$ 638	\$ 6,535
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	61
Interest and Dividends	17	6	25	2	80
Due from Other Funds	71	-	-	-	26
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Deferred Charges	-	-	-	-	-
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Total Assets	<u>\$ 3,828</u>	<u>\$ 1,434</u>	<u>\$ 7,137</u>	<u>\$ 640</u>	<u>\$ 6,702</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 264	\$ -	\$ 25
Contracts Payable	-	-	219	-	-
Due to Other Funds	737	-	862	-	168
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	-	-	-
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Total Liabilities	737	-	1,345	-	193
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	3,091	1,434	5,792	640	6,509
Unreserved Fund Balance	-	-	-	-	-
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Total Fund Balances	<u>3,091</u>	<u>1,434</u>	<u>5,792</u>	<u>640</u>	<u>6,509</u>
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Total Liabilities and Fund Balances	<u>\$ 3,828</u>	<u>\$ 1,434</u>	<u>\$ 7,137</u>	<u>\$ 640</u>	<u>\$ 6,702</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2006
(In Thousands)

	<u>Community Improvement</u>	<u>City Facilities Renovation and Improvement</u>	<u>Capital Facilities Project</u>	<u>Conservation Futures</u>	<u>Open Spaces and Trails Bond</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 44	\$ 77	\$ 1	\$ 149	\$ 273
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	-	-	-	1	1
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	6,188	-	-
Deferred Charges	-	-	-	-	-
Total Assets	<u>\$ 44</u>	<u>\$ 77</u>	<u>\$ 6,189</u>	<u>\$ 150</u>	<u>\$ 274</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Due to Other Funds	-	-	-	24	-
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	6,188	-	-
Total Liabilities	-	-	6,188	24	-
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	44	77	1	126	274
Unreserved Fund Balance	-	-	-	-	-
Total Fund Balances	<u>44</u>	<u>77</u>	<u>1</u>	<u>126</u>	<u>274</u>
Total Liabilities and Fund Balances	<u>\$ 44</u>	<u>\$ 77</u>	<u>\$ 6,189</u>	<u>\$ 150</u>	<u>\$ 274</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2006
(In Thousands)

	<u>Seattle Center and Parks Multipurpose Levy</u>	<u>Denny Triangle Public Amenity</u>	<u>Seattle Center Redevelopment/ Parks Community Center</u>	<u>Municipal Civic Center</u>	<u>South Police Stations</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 34,836	\$ 306	\$ 12,090	\$ 3,557	\$ 38
Receivables, Net of Allowances					
Taxes	721	-	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	1,947	1	50	14	-
Due from Other Funds	46	-	-	-	-
Due from Other Governments	27	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Deferred Charges	-	-	-	-	-
Total Assets	<u>\$ 37,577</u>	<u>\$ 307</u>	<u>\$ 12,140</u>	<u>\$ 3,571</u>	<u>\$ 38</u>
LIABILITIES					
Accounts Payable	\$ 1,454	\$ -	\$ 184	\$ 8	\$ -
Contracts Payable	515	-	-	97	-
Due to Other Funds	938	-	45	8	-
Due to Other Governments	3	-	-	-	-
Salaries, Benefits, and Taxes Payable	6	-	-	-	-
Interest Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	563	-	-	-	-
Total Liabilities	3,479	-	229	113	-
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	34,098	307	11,911	3,458	38
Unreserved Fund Balance	-	-	-	-	-
Total Fund Balances	<u>34,098</u>	<u>307</u>	<u>11,911</u>	<u>3,458</u>	<u>38</u>
Total Liabilities and Fund Balances	<u>\$ 37,577</u>	<u>\$ 307</u>	<u>\$ 12,140</u>	<u>\$ 3,571</u>	<u>\$ 38</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2006
(In Thousands)

	<u>Public Safety Information Technology</u>	<u>2001 Capital Facilities Bond</u>	<u>2002 Capital Facilities Bond</u>	<u>2002B Long-Term General Obligation Project</u>	<u>2003 Long-Term General Obligation Project</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 30,038	\$ 237	\$ 39	\$ 2,609	\$ 2,357
Receivables, Net of Allowances					
Taxes	591	-	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	116	1	-	10	10
Due from Other Funds	188	-	-	108	-
Due from Other Governments	1,952	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Deferred Charges	-	-	-	-	-
Total Assets	<u>\$ 32,885</u>	<u>\$ 238</u>	<u>\$ 39</u>	<u>\$ 2,727</u>	<u>\$ 2,367</u>
LIABILITIES					
Accounts Payable	\$ 2,311	\$ -	\$ -	\$ 124	\$ 110
Contracts Payable	360	-	-	156	-
Due to Other Funds	730	15	-	114	48
Due to Other Governments	11	-	-	-	-
Salaries, Benefits, and Taxes Payable	14	-	-	-	-
Interest Payable	-	-	-	-	-
Deposits Payable	14	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-	310
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	455	-	-	-	-
Total Liabilities	3,895	15	-	394	468
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	28,990	223	39	2,333	1,899
Unreserved Fund Balance	-	-	-	-	-
Total Fund Balances	<u>28,990</u>	<u>223</u>	<u>39</u>	<u>2,333</u>	<u>1,899</u>
Total Liabilities and Fund Balances	<u>\$ 32,885</u>	<u>\$ 238</u>	<u>\$ 39</u>	<u>\$ 2,727</u>	<u>\$ 2,367</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2006
(In Thousands)

				Comparative Totals	
	2006 Multipurpose Long-Term General Obligation Bond	Local Improvement, District No. 6750	2007 Multipurpose Long-Term General Obligation Bond	2006	2005
ASSETS					
Cash and Equity in Pooled Investments	\$ 7,843	\$ 17,509	\$ 5	\$ 131,461	\$ 118,159
Receivables, Net of Allowances					
Taxes	-	-	-	1,312	995
Accounts	-	-	-	61	17
Interest and Dividends	31	47	-	2,359	393
Due from Other Funds	-	-	-	439	1,693
Due from Other Governments	-	-	-	1,979	1,502
Contracts and Notes - Noncurrent	-	-	-	6,188	6,133
Deferred Charges	-	22,380	-	22,380	-
	<u>\$ 7,874</u>	<u>\$ 39,936</u>	<u>\$ 5</u>	<u>\$ 166,179</u>	<u>\$ 128,892</u>
Total Assets					
LIABILITIES					
Accounts Payable	\$ 120	\$ 79	\$ 36	\$ 4,715	\$ 7,166
Contracts Payable	-	-	-	1,347	1,933
Due to Other Funds	143	273	3	4,108	3,465
Due to Other Governments	-	-	-	14	50
Salaries, Benefits, and Taxes Payable	-	-	-	20	69
Interest Payable	-	-	-	-	17
Deposits Payable	-	-	-	14	-
Revenue Collected/Billed in Advance - Current	-	-	-	310	-
Other Current Liabilities	-	-	-	-	14
Advances from Other Funds	-	-	3,091	3,091	-
Deferred Revenues	-	22,380	-	29,586	7,128
	<u>263</u>	<u>22,732</u>	<u>3,130</u>	<u>43,205</u>	<u>19,842</u>
Total Liabilities					
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	7,611	17,204	-	126,099	109,050
Unreserved Fund Balance	-	-	(3,125)	(3,125)	-
	<u>7,611</u>	<u>17,204</u>	<u>(3,125)</u>	<u>122,974</u>	<u>109,050</u>
Total Fund Balances					
Total Liabilities and Fund Balances	<u>\$ 7,874</u>	<u>\$ 39,936</u>	<u>\$ 5</u>	<u>\$ 166,179</u>	<u>\$ 128,892</u>

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
PERMANENT
December 31, 2006
(In Thousands)

	<u>H. H. Dearborn</u>	<u>Beach Maintenance Trust</u>	<u>Comparative Totals</u>	
			<u>2006</u>	<u>2005</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 189	\$ 2,005	\$ 2,194	\$ 2,019
Receivables, Net of Allowances				
Interest and Dividends	1	8	9	6
Due from Other Funds	-	-	-	274
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 190</u>	<u>\$ 2,013</u>	<u>\$ 2,203</u>	<u>\$ 2,299</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 1	\$ 1	\$ 91
Contracts Payable	-	-	-	9
Due to Other Funds	-	10	10	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	-	11	11	102
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Continuing Appropriations	-	2	2	1
Reserves Not Available for Appropriation				
Endowments	50	2,000	2,050	2,050
Gifts	140	-	140	146
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>190</u>	<u>2,002</u>	<u>2,192</u>	<u>2,197</u>
Total Liabilities and Fund Balances	<u>\$ 190</u>	<u>\$ 2,013</u>	<u>\$ 2,203</u>	<u>\$ 2,299</u>